Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1912.

(Established 22nd September 1836.)

PRESENTED TO THE ANNUAL GENERAL MEETING
HELD ON THE 26TH FEBRUARY 1913.

00133580

Bombay
PRINTED AT THE TIMES PRESS.

1913.

BOMBAY BRANCH

OF THE

Royal Asiatic Society.

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Bombay Chamber of Comm[redacted]

ESTABLISHED 22nd SEPTEMBER 1836.

Honorary Members.

The Rt. Hon'ble LORD REAY, LL.D., G.C.I.E. | A. H. CAMPBELL, ESQ.

Members.

Messrs. ALLEN BROTHERS & Co., LD.
" BEGBIE (J. A.) & Co.
" BELL, RUSS & Co.
" BENNETT, COLEMAN & Co.
" BLASCHECK (A.) & Co.
" BOGGIANO (C.) & Co.
" BREUL & Co.
" BUME & REIF.
" CALLENDERS CABLE AND CONSTRUCTION Co., LD.
" CHUGONDAS & Co.
" COOK (THOMAS) & SON.
" COX & Co.
" CRAIGIE, BLUNT AND CAROE.
" CRAWFORD, BROWN & Co.
" CROFT, MODY & Co.
" CROMPTON & Co., LD.
" DAVID (SASSOON J.) & Co.
" DICKINSON (JOHN) & Co., LD.
" DUXBURY (J.) & Co., LD.
" EWART, LATHAM & Co. [LD.
" FARBENFABRIKEN BAYER & Co.,
" FERGUSON (A. F.) & Co.
" FLEMING, SHAW & Co.
" FORBES, FORBES, CAMPBELL & Co., LD.
" FRAMJEE, SONS & Co.
" GADDUM & Co., LD.
" GLAZEBROOK & Co.
" GRAHAM (W. & A.) & Co.
" GREAVES, COTTON & Co.
" GUTMANN & Co.
" GYSI & KLEINJUNG, LD.
" HEGERLE SULZER & Co.
" HENRY GANNON & Co.
" HOLLAND & MOSS, LD.
" JAMES FINLAY & Co., LD.
" JAMES MACKINTOSH & Co.
" KAHN & KAHN.
" KIDDLE, REEVE & Co.
" KILLICK, NIXON & Co.
" KING, KING & Co.
" LATHAM, ABERCROMBIE & Co.
" LITTLE & Co.
" LLOYD (B. S.) & Co.

Messrs. LOUIS DREYFUS & Co
" LYON, LORD & Co., LD.
" MACBETH BROS. & Co.
" MACDONALD (C.) & Co.
" MACKINNON, MACKENZIE & Co.
" MARSHALL, SONS & Co., LD.
" MARSLAND, PRICE & Co., LD.
" MEISTER LUCIUS & BRÜNING, I
" MILLARS' TIMBER & TRADI Co., LD.
" MOOLJEE JAITHA & Co.
" NARANDAS RAJARAM & Co.
" OWEN & OKELL.
" PARKE, DAVIS & Co.
" PETIT (D. M.), SONS & Co.
" PHIPSON & Co.
" PREMCHAND ROYCHAND & SONS.
" PRIER DE SAONE & Co.
" RALLI BROTHERS
" RICHARDSON & CRUDDAS.
" RUTTONSEY, DENSO & Co.
" SAMUEL FITZE & Co.
" SANDAY & Co.
" SASSOON (D.) & Co., LD.
" SASSOON (E. D.) & Co.
" SCHRODER SMIDT & Co., LD.
" SHAW WALLACE & Co.
" SPINNER (E.) & Co.
" STEFFENS & NOLLE, LD. (Bombay Agency).
" STEINERS, LD.
" STRANDES (A.) & Co.
" STRATHMANN & PAAS.
" TATA, SONS & Co.
" TURNER, MORRISON & Co.
" VOLKART BROTHERS.
" WALLACE & Co.
" WELD & Co.
" WILLIAM BLYTHE & Co., LD.
" WORMAN & Co.
MR. AHMEDBHOY HABIBBHOY.
" A. JANOWITZER.
" JOHN FACHIRI.
THE ALLIANCE BANK OF SIMLA, LD.
THE ASIATIC PETROLEUM Co., LD.

Members—contd.

[redacted]AN LLOYD'S S. N. COMPANY.
[redacted]CHE CO., LD.
[redacted]K OF BOMBAY.
[redacted]E BANK OF INDIA, LD.
[redacted]E B. B. & C. I. RAILWAY COMPANY.
[redacted]E BOMBAY COMPANY, LD.
THE BOMBAY DYEING AND MANUFACTURING COMPANY, LIMITED.
THE BOMBAY GAS CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE BRITISH DOMINIONS GENERAL INSURANCE CO., LD.
THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
THE EASTERN BANK, LD.
THE G. I. P. RAILWAY.
THE HOLLAND-BOMBAY TRADING CO., LD.
THE HONGKONG AND SHANGHAI BANKING CORPORATION.
THE INTERNATIONAL BANKING CORPORATION.
THE MADRAS AND SOUTHERN MAHRATTA RY. CO., LD.
THE MITSUI BUSSAN KAISHA, LD.
THE MERCANTILE BANK OF INDIA, LD.
THE NATIONAL BANK OF INDIA, LD.
THE NEW MOFUSSIL CO., LD.
THE NEW ZEALAND INSURANCE CO., LD.
THE NIPPON YUSEN KAISHA.
THE P. & O. S. N. COMPANY.
THE RUSSO-ASIATIC BANK.
THE REUTER'S TELEGRAM CO., LD.
THE SOCIETA NAZIONALE DI SERVIZI MARITTIMI.
THE SOUTH BRITISH INSURANCE CO., LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE UNITED STATES STEEL PRODUCTS CO.
THE VACUUM OIL COMPANY.
THE YOKOHAMA SPECIE BANK, LD.

COMMITTEE FOR 1913.

THE HON'BLE SIR CHAS. ARMSTRONG, KT., *Chairman.*
THE HON'BLE MR. W. L. GRAHAM, *Dy. Chairman.*
A. H. FROOM, ESQ.
MAJOR H. A. L. HEPPER, R.E.
D. M. INGLIS, ESQ.
ALPH KIDD, ESQ.
J. H. OGSTON, ESQ.
H. TESSMANN, ESQ.
‡‡G. E. XYDIS, ESQ.

RETIRING COMMITTEE.

THE HON'BLE SIR CHAS. ARMSTRONG, KT., *Chairman.*
THE HON'BLE MR. MARSHALL REID, C.I.E., *Dy. Chairman.*
*J. J. DAMALA, ESQ.
†A. H. FROOM, ESQ.
J. ST. J. GRAHAM, ESQ.
J. GREIG, ESQ.
MAJOR H. A. L. HEPPER, R.E.
MALCOLM N. HOGG, ESQ.
L. VOLKART, ESQ.

R. E. GREGOR-PEARSE, ESQ., SECRETARY.
NOEL WILKINSON, ESQ., B. A., ASST. SECRETARY.

CHAMBER'S REPRESENTATIVES.

Legislative Council of H. E. the Governor General of India.
THE HON'BLE SIR CHAS. ARMSTRONG, KT.

Legislative Council of H. E. the Governor of Bombay.
THE HON'BLE MR. W. L. GRAHAM.

Bombay Port Trust Board.
THE HON'BLE SIR CHAS. ARMSTRONG, KT.
THE HON'BLE SIR H. E. E. PROCTER, KT.
THE HON'BLE MR. D. CARMICHAEL.
A. H. FROOM, ESQ.
HERBERT R. GREAVES, ESQ.

Bombay Improvement Trust.
MAJOR H. A. L. HEPPER, R.E.

Bombay Municipal Corporation.
J. S. WARDLAW MILNE, ESQ.
D. M. INGLIS, ESQ.

‡‡ Mr. J. J. Damala who was elected a member of the Committee for 1913 resigned on proceeding to Europe, and was succeeded by Mr. G. E. Xydis.

* Mr. J. N. Metaxa who was elected a member of the Committee for 1912 resigned on transfer from Bombay and was succeeded by Mr. J. J. Damala.

† The Hon'ble Mr. W. C. Symes who was elected Deputy Chairman of the Chamber for 1912, resigned his seat on proceeding to Europe. The Hon'ble Mr. Marshall Reid, C.I.E., was elected Deputy Chairman in his place, and Mr. A. H. Froom was invited to fill the vacancy on the Committee.

CHAIRMEN AND SECRETARIES OF THE BOMBAY CHAMBER OF COMMERCE.

Chairmen.

J. Skinner	1836-37	J. Foggo	1867-68
M. T. Brownrigg	1837-38	Hamilton Maxwell	1868-69
H. G. Gordon	1838-39	H. E. Astley, D. Graham	1869-70
J. Skinner	1839-40	A. D. Grant	1870-71
T. R. Richmond	1840-41	W. G. Hall	1871-72
C. B. Skinner	1841-42	J. K. Bythell	1872-73
S. D. Murray	1842-43	H. E. Bright, E. Lord	1873-74
J. Wright, E. Lyon	1843-44	D. Watson	1874-75
T. Cardwell	1844-45	J. A. Forbes	1875-76
J. Smith	1845-46	G. F. Henry, Donald Graham	1876-77
W. Graham	1846-47	Walter Lang	1877-78
John Parsons	1847-48	M. Mowat	1878-79
A. G. Latham	1848-49	C. Macdonald	1879-80
Robert Strong	1849-50	J. N. Graham	1880-81
W. S. Grey	1850-51	E. Comber, W. M. Macaulay	1881-82
John Parsons	1851-52	James Thorburn	1882-83
A. H. Campbell	1852-53	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84,
H. B. Gilmour	1853-54		1884-85, 1886, 1887, 1888, 1889
James Graham	1854-55	A. F. Beaufort	1890[c]
W. F. Hunter	1855-56	L.R.W. Forrest,	1890[c], 1891, 1892[c]
A. T. Binny, H. B. Gilmour	1856-57	J. L. Symons	1892[c]
John Fleming	1857-58	R. S. Campbell	1893[c]
Robert Ryrie	1858-59	W.R. Macdonell,	1893[c], 1894, 1895
H. D. Cartwright, Henry Scott	1859-60	A. F. Beaufort	1896
Andrew Grant, George Hamilton, George Lord	1860-61	A. Abercrombie	1897
James N. Fleming, Michael H. Scott	1861-62	R. H. Macaulay	1898
		A. Abercrombie	1899
Robert Hannay, Alexander Brown	1862-63	William Greaves,	1900, 1901, 1902[c]
		J. M. Dick	1902[c], 1903
Andrew Grant	1863-64	C. H. Armstrong	1904, 1905
A. C. Gumpert, Alexander Stewart	1864-65	H. E. E. Procter	1906
		C. H. Armstrong	1907
A. J. Hunter	1865-66	Sir Henry Procter, Kt.	1908
W. Christian, A. J. Hunter, Alexander Brown	1866-67	C. H. Armstrong	1909
		R. G. Monteath	1910
		C. H. Armstrong.	1911, 1912
		Sir Chas. Armstrong, Kt.	1913

([c] Part year.)

Secretaries.

R. X. Murphy	1836-38	H. Brooke	1859-64
J. E. Brenan	1838	James Taylor	1864-73
R. X. Murphy	1838-41	John Gordon	1873-84
T. J. A. Scott	1841-46	David Watson (Acting)	1881-82
John Connon	1846-57	John Marshall	1884-98
John Mawson	1857-59	Frederick Nöel-Paton	1898-1905
J. A. Crowe (Acting)	1858-59	J. B. Leslie-Rogers	1905-1911

R. E. Gregor-Pearse, Appointed 1912.

Bombay Chamber of Commerce.

Annual General Meeting.

The annual general meeting of the Members of the Bombay Chamber of Commerce was held at the office of the Chamber, Graham's Buildings, on Wednesday, 26th February 1913, at 3-15 p.m. to transact the following business :—

(1) To receive the report of the outgoing Committee for the year 1912.

(2) To confirm the nomination of the members of the new Committee made in accordance with Section 11 of Rule VII.

(3) To sanction an annual contribution to the Government College of Commerce.

(4) To appoint Auditors of the Chamber's accounts for the year 1913.

(5) To appoint two trustees of the Chamber's Provident Fund for the current year.

And to transact any other business that may be brought forward.

The Hon'ble Sir Charles Armstrong, Kt., Chairman of the Chamber presided.

There were also present :—

The Hon'ble Mr. Marshall Reid, C.I.E., (Deputy Chairman); Mr. J. Greig; Major H. A. L. Hepper, R.E.; Mr. Malcolm N. Hogg; Mr. J. J. Damala; Mr. A. H. Froom; Mr. L. Volkart; (Members of the Committee) The Hon'ble Mr. F. L. Sprott, Chairman, Bombay Port Trust; Mr. E. L. Sale, B.A., I.C.S., Collector of Bombay; Mr. M. M. S. Gubbay, B.A., I.C.S., Collector of Customs; Mr. H. Watkins, B.A., Assistant Collector of Customs; Mr. Ramji Das Vaishya, Honorary Secretary, Gwalior Chamber of Commerce; Mr. H. Tessmann of Messrs. A. Blascheck & Co.; Mr. L. Boggiano and Mr.

L. Segre of Messrs. C. Boggiano & Co.; Mr. J. Liebel of Messrs. Bume and Reif; Mr. Jivandas Pitamber of Messrs. Chugondas & Co.; Mr. A. F. Sells of Messrs. Cox & Co.; Mr. J. N. Mody of Messrs. Croft Mody & Co.; Mr. W. M. Ross of Messrs. Ewart Latham & Co.; Dr. M. Amann of Messrs. Farbenfabriken Bayer & Co., Ld.; Mr. D. M. Inglis and Mr. J. E. Penrose of Messrs. James Finlay & Co., Ld.; Mr. Edwin Yeo of Messrs. Fleming Shaw & Co.; Mr. Malcolm N. Hogg of Messrs. Forbes, Forbes Campbell & Co., Ld.; Mr. R. S. Gaddum of Messrs. Gaddum & Co., Ld.; Mr. Henry Gannon of Messrs. Henry Gannon & Co.; Mr. N. S. Glazebrook of Messrs. Glazebrook & Co.; Mr. William L. Graham of Messrs. W. & A. Graham & Co.; Mr. N. G. Hunt of Messrs. Greaves Cotton & Co., Sir Henry E. E. Procter, Kt., Mr. W. H. Ogston and Mr. H. P. Hebblethwaite of Messrs. Killick Nixon & Co.; Mr. W. D. Hall of Messrs. Latham Abercrombie & Co.; Mr. J. A. Lord of Messrs. Lyon, Lord & Co., Ld.; Mr. D. Carmichael of Messrs. Mackinnon Mackenzie & Co.; Mr. T. Portlock of Messrs. James Mackintosh & Co.; Mr. Purshotamdas Thakordas of Messrs. Narandas Rajaram & Co.; Mr. E. G. Montgomery of Messrs. Owen and Okell; Mr. Maniklal Premchand of Messrs. Premchand Roychand and Sons; Mr. C. H. Roberts of Messrs. Prier de Saone & Co.; Mr. P. Vlasto of Messrs. Ralli Bros.; Mr. Meyer Nissim of Messrs. David Sassoon & Co., Ld.; Mr. E. Comber of Messrs. Shaw Wallace & Co.; Mr. E. Erb and Mr. S. Hanhart of Messrs. E. Spinner & Co.; Mr. M. Hallauer of Messrs. Steffens and Nolle, Ld.; Mr. H. Hesling of Messrs. Steiners, Ld.; Mr. K. Semper of Messrs. Strathmann and Paas; Mr. J. S. Wardlaw Milne of Messrs. Turner Morrison & Co.; Mr. J. Muller of Messrs. Volkart Bros.; Mr. N. N. Wadia and Mr. H. V. Powell of The Bombay Dyeing and Manufacturing Co., Ld.; Mr. F. C. Foard and Mr. F. P. Wiggin of the United States Steel Products Company; Mr. W. T. Lane of the Bombay Gas Co., Ld.; Mr. J. Van Rykom of the Holland Bombay Trading Co., Ld.; Mr. D. Morris of the New Mofussil Co., Ld.; Mr. J. A. Brandon of the Standard Oil Co. of New York; Sir James Begbie, Kt., and Mr. R. Aitken of the Bank of Bombay; Mr. Ralph Kidd of the National Bank of India, Ld.; Mr. A. M. Tod of the New Zealand Insurance Co., Ld.; Mr. H. T. Gorrie of the South British Insurance Co., Ld.; Mr. H. Holmes and Mr. Thomson of Messrs. Gysi and Kleinjung, Ld.; Mr. H. E Stanton of Messrs. B. S. Lloyd & Co., and Mr. R. E. Gregor-Pearse, Secretary of the Chamber.

SIR CHARLES ARMSTRONG.

A Comprehensive Review.

The notice convening the meeting having been read **The Hon'ble Sir Charles Armstrong** in opening the proceedings said :—The annual report of your Committee was circulated to the members a few days ago, and has, I hope, been found interesting. It is, as usual, an excellent record of the year's work, all questions dealt with by the Committee being referred to and explained. The report has been prepared very largely from the new monthly excerpts, which go into much greater detail, and are, I think, a very great improvement on those we used to publish. It is very desirable that members and the public generally should be kept fully informed of what is being done, and it was for this purpose that we decided to print every month a more complete record of our proceedings. I will now proceed to deal, as briefly as I can, with the principal events of the year, but before doing so would refer for a few moments to a telegram we sent to H. E. the Viceroy on the 27th December last giving expression to our feelings of horror and indignation at the great crime committed on the day of the state entry into Delhi, and our deep thankfulness for His Excellency's preservation and for the wonderful escape of Lady Hardinge. That the crime was an organised attempt to assassinate a Viceroy who has taken so much interest in the country and done so much to further the welfare of the people committed to his care, is now admitted and it is, I feel sure, our earnest hope that the conspiracy will be unearthed and that those who controlled and directed it will be brought to justice along with those who actually committed the crime. The harm that is done to India by a deed of this character is so great that it is a wonder the culprits have not ere this been delivered up, for their identity and organisation cannot be unknown.

The establishment of the Government of India in Delhi is now an accomplished fact, and the Imperial Legislative Council is holding its first session in the temporary buildings in the Alipore Road. There can be very little doubt that the removal to Delhi means a great deal to Western India, for in many ways—and in Railway matters particularly—we have been much neglected in the past; and this being so I look forward with confidence, under the new conditions, to the future, feeling sure that our closer touch with the

Government of India will help us in many ways and that the views and needs of Western India will meet with due consideration when questions affecting commerce are under discussion. The most important question of this character at the moment is the Indian Companies Bill, which is framed very much on the lines of recent English Legislation. Your Committee went into this matter in great detail and with the help of some of our Legal Members drew up a very full report. As I dealt with the main points of this report in a speech at Delhi a month ago, when the Bill was being referred to a Select Committee, it is hardly necessary for me to go into details on this occasion, but the measure is undoubtedly a very necessary one and it is certainly advisable, so far as circumstances will permit, that it should follow the lines of the English Act. Here and there, however, special provisions for this country are necessary and if later it should be found that more stringent clauses are advisable amendments will have to be introduced. No one wishes to hamper development, but when the public are asked to subscribe to an undertaking, reasonable safeguards are necessary, and if the Bill now under discussion does not absolutely protect an investor or depositor, it secures to him at any rate a certain amount of protection and redress to which he is certainly entitled.

A Banking Bill.

The Hon. Mr. Clark in his remarks on this Bill foreshadowed at an early date a simple Banking Bill which I also think is necessary. Here again no one wishes to discourage an increase of sound banking concerns, for it is all for the good of the country that banking facilities should be increased, but when, as I fear is the case to some extent at the present time, banks foster speculation and on insufficient capital borrow money at full rates of interest to loan out at higher rates on, of necessity in many cases, somewhat doubtful security, I feel that the business of a bank and its constitution needs some definition and that shareholders, depositors and others are entitled to such reasonable protection as the Legislature is able to give. The few restrictions that will, I understand, be suggested, will not hamper sound banking in any way and in so far as they give added confidence to our financial institutions which draw their funds from the general public, the Bill will be for the benefit of the country as a whole.

Tariff Reform.

As regards other matters affecting our trade, I would draw special attention to a speech by Lord Crewe at Cheltenham a few weeks ago on the general question of Tariff Reform in its application to India, and would commend his closely reasoned arguments to the attention of those who are really interested in this important question. The trade returns for Great Britain for the past year are again a record, a wonderful increase in fact on the figures for 1911, and as the country is extremely prosperous and has increased its foreign trade in ten years by 49 per cent., I for one cannot but rejoice at the crumbling away of schemes of tariff reform, colonial preference and so forth which would check imports and so, of necessity, exports, decrease shipping and throw additional burdens on the people generally for the benefit of the few. The struggle perhaps is not quite over, but everything seems to point to these questions being allowed to drop more or less into the background, and I am glad that this is so.

Persian Trade Routes.

As regards the dislocation of British and Indian trade in the Persian Gulf we called the attention of Government to this question early in the year and have been hoping ever since for improvement, but excepting perhaps a fractional increase of trade on the route from Bunder Abbas to Kerman the position from the south appears to be as bad as ever and Russian goods from the north are getting into our districts around Yezd and Kerman. As trade once lost is very difficult to regain I would again draw the special attention of the Government of India to this matter, for a British and Indian trade of 4½ millions sterling annually—mainly imports which however is only about half the Russian trade—is worth preserving even although money would have to be spent rather freely, for a time, to keep the trade routes open. Perhaps, however, the best solution of this question would be short railways inland from the coast, from Bunder Abbas as a port to Lar on the west and Kerman on the north with the object later of a connection to Yezd. Also from Bushire *via* Firozabad, and not across the mountains, to Shiraz, a very important trade centre, and from Mahommerah at the head of the gulf on the river to Khoramabad in the north which would open up a populous district. This latter line

is now under consideration, and I hope will soon be constructed. I understand that all these lines are practicable and from a trade point of view they would surely be better for us in the first instance than a long trunk line right across the country. I can only hope that this matter will be kept well to the front, for the position at present is deplorable and if trade cannot conveniently be protected by troops, railways would seem to be a necessity.

Inadequate Railway Facilities.

The Indian railway problem has been very much in evidence during the year and questions affecting the welfare of Bombay have frequently been under consideration. It is a very serious matter for a large commercial port when railway facilities are inadequate, and such, undoubtedly, has been the case so far as Bombay is concerned, during the past year. The pressure was felt very early in the season and many complaints were made by members and others. Your Committee realised at once that railway facilities were altogether insufficient for a country with a rapidly growing trade and that unless money is spent very freely for several years there is likely to be a continuance of complaints for a very long time. Conditions differed, no doubt, in various parts of India, but what we felt was wrong on this side was insufficient facilities for moving and handling the traffic, not so much a shortage of wagons and rolling stock as the need of larger station yards, more sidings and crossings and the doubling of lines in various directions. We pointed this out to the Government of India on several occasions and by cable drew the attention of the deputation from the East India Section of the London Chamber to Lord Crewe, to our view of the situation so that no mistake might be made as to our requirements. We have, I am glad to say, at the head of the G. I. P. Railway an Agent who thoroughly understands the position as regards this line and means to get the money necessary to bring it up to a complete state of efficiency at no very distant date, and when he told me, as he did a short time ago, that he was likely to get all he could spend this year, I realised that this could not be a small sum—the amount apparently is 2½ crores—for there are great works now in progress along the line and the position as regards traffic must, I imagine, be improving a little almost every day. The pity is, of course, that our troubles of last season were not foreseen; but in saying this I do not mean that those in charge of

the G. I. P. Railway were not fully aware of its deficiencies and of the difficulties that would certainly arise when big crops had to be moved. The strong pressure of public opinion and of members suffering grievous losses and much inconvenience were needed, however, to convince those who manage the Government finances—and I am not at all sure even yet that they are fully convinced—that ample funds are needed and quickly to relieve a position which has become very acute and extremely annoying. The protests of the Chambers undoubtedly have done much good, but we in Bombay are not by any means satisfied as yet, for there is no guarantee that sufficient money will be forthcoming in the years to come, and until we have an assurance of this character so that railways can work to a comprehensive programme we shall always feel that the position is unsatisfactory, and may again, at any time, become acute. As to how the additional funds are to be raised is not perhaps, when the question is gone into in detail, an easy matter to decide, but raised in some way they must be, not only for the improvement and extension of existing lines, but for new construction which is badly needed in many directions. It is at the present time of the very greatest importance to Bombay that our railways should not only be thoroughly equipped, but that extensions should be taking place by feeders connecting lines and the shortening of distances at various points. We have keen competition to face at other ports and in some ways are not as well situated as we might be for the trade of Northern India—the Muttra to Aligarh connection, amongst other things, being one of the obvious and much needed extensions still denied to us. To provide facilities for trade we have undertaken great works and now that they are nearing completion we have to rely on the railway to bring us the traffic that we shall be able to handle.

Transit Duty on Cotton.

The Alexandra Dock will be opened early next year, and as in a few months the grain depôt at Mazagon-Sewri will be connected with the Prince's and Victoria Docks, we are at the commencement of the fruition of our great schemes and in two years or less there must be a very great change in business methods in Bombay, a great cheapening in the cost of handling, with dock and railway facilities far in excess of anything we have had in the past. It will be some time of course before the whole scheme is in working order,

but when in a few years the cotton trade is removed from Colaba to the new reclamation we shall have a perfect system of rail connections which ought to attract much trade to our port. I admit we are spending immense sums on these improvements, but am confident that we are justified in this and that once the new schemes are in working order our trade will expand beyond our expectations. The finances of our Port Trust will bear, I hope, the strain of the next few years without any material advance in rates which might be highly prejudicial and in saying this I would again record my strong dissent to the suggestion that has been made that, by a transit duty, the export trade in raw cotton should contribute for a number of years to local improvements in the city. A proposal of this character is not only wrong in principle but it deprives the Port Trust of a possible source of revenue in case more money should ere long be needed; and as all charges connected with the Port, including extensions and improvements, must be borne by the trade no one particular article should be singled out or indeed any article at all for taxation for local improvements which will benefit the city as a whole and property owners in particular.

Financial Matters.

The financial question has also been very much in evidence during the year and to those who are interested in India Office methods and the complexities which surround this and other kindred questions, the series of letters in the *Times* a few months ago will have been very instructive. The agitation which has followed has cleared the air to some extent by throwing light on questions which are very complicated and can be regarded from various points of view. I would not venture, even if I could, to lay down the law on the subject but must admit having been much struck by a recent speech of Sir Edward Holden, the Chairman of the London City and Midland Bank, on the gold question as affecting India and other commercial countries. In noting the fact that the popularity of the sovereign as currency is greatly on the increase in India, Sir Edward calls attention to the very large amount of gold in relation to the total output now absorbed by this country, the greater part of which is hoarded or at any rate not available for trade purposes and is not attracted out of the country by stringency elsewhere. If India continues to absorb annually, as is quite possible, 20 to 25 millions of gold and to hoard or put aside the greater part of it the available supply, for the necessary

needs of other gold-using countries with many of whom we trade largely, will be greatly curtailed and this aspect of the question needs the most serious consideration. For this and other reasons I welcome the appointment of a Royal Commission, in which, however, India must be effectively represented. An enquiry of this kind, no doubt, means delay, but I can only hope the report will be issued as quickly as possible, for this is a business matter which needs settlement at a very early date.

Treasury Balances.

And this brings me to a question which has forced itself on the attention of local interests in a practical form during the past few weeks. I allude to the management of the cash balances in India and the effect produced on the money market and rates of interest. There have been bitter complaints from the cotton market about the rates of interest for finance accommodation since the present season began and statistics show that the eight per cent. Bank rate came into force much earlier than for some years past. This unusual stringency in the money market has synchronized with altogether exceptional accumulations of cash in the Government treasuries, and it is difficult to acquit the Government treasury arrangements of responsibility for the unusual pressure in the market. At the end of each month, beginning with October last, the Government cash balances have been respectively $6\frac{1}{4}$, $8\frac{1}{2}$, $7\frac{1}{4}$ and $9\frac{1}{2}$ crores greater than the balances held on the corresponding dates of the previous year, and at the end of January the total held was the very large sum of Rs. $24\frac{3}{4}$ crores. It is of course impossible to take off the market such immense sums without producing a very great effect on the usual supplies of money. It would not perhaps be right to blame the treasury alone for the conditions prevailing. Other factors have contributed to the present exceptional state of affairs. For example the war in Europe has had far-reaching effects on the finance and trade of the whole world not excepting India. Then we have to deplore the lock-up in opium, which has had disastrous effects on local finance which, we hope, may prove to be temporary. But when every allowance is made for all other causes it seems impossible to exempt Government from the charge of being largely and mainly responsible for the existing situation in the money market. So far as I understand the position, the Government of India are bound down to an out of date system which places the

whole of the surplus cash balances at the disposal of the Secretary of State for his Council Bill drawings and that system admits of no account being taken of any unusual circumstances affecting the Indian money market, nor of the unusual size of the balances themselves and the effect they must have on interest rates. On the Continent of Europe as a result of the war we hear of the public hoarding money for safety with most serious consequences to the finance of the countries concerned. In India as a result of confinement to an old time system we find Government hoarding money with serious consequences to an important branch of trade and ndeed to all Indian trade. In former years when the management of the treasury balances have been under discussion Government have insisted that they endeavoured to relieve pressure in the money market by making their balances available through sales of Council Bills. But it is abundantly clear from the events of the past year that by holding up, apart from the market, vast collections of money so that the Secretary of State may be able to sell Bills, the money market is first subjected to severe pressure, that is to say, the Treasury creates the stringency which it professes to be anxious to relieve by Council drafts. The Secretary of State has sold Bills and transfers during the financial year now current for roughly the same amount as he sold for the corresponding period last year, but as I have already stated the Treasury balances are nevertheless some nine and a half crores greater than a year ago. Of what use is it to say to merchants and traders, as Government in effect do. "We are placing every rupee we can find at the disposal of the Secretary of State so that he can sell drafts and thus relieve the pressure for money" while by the process of placing funds at the disposal of the Secretary of State Government are really increasingthe accumulations of cash at the expense of the market. During the month of January alone, while the bank rate was at 8 per cent., the Treasury balances increased by over three crores. Some critics say the banking system is at fault; but what banking system can bear the removal from the market of such great sums in solid cash as we find in the Treasury vaults at present?

I think you will agree with me that the loud complaints heard from the cotton trade are fully justified, and until the question of the system is threshed out by the coming Commission, it is to be hoped that Government will see their way to grant some relaxation

of the rigid system now in force, even if only temporarily, by placing a portion of their overflowing balances at the disposal of trade which has quite enough to contend with in the circumstances arising out of the war in Europe and the opium position in China, without being compelled to contend also with a manufactured and unnatural condition of stringency in the money market. Another turn to the Treasury screw was given last week when the amount of Council drafts to be offered this week was cut down from 100 to 80 lakhs. Whatever reason prompted that movement it cannot have been out of consideration for those trade interests in India, which are already complaining bitterly of the tight money market.

PUBLIC SERVICES COMMISSION.

A question which has just been engaging the attention of your Committee is the Pubic Services Commission, which has been taking evidence on the other side of India and in Burma. In our answers to the questions submitted to us we have said very decidedly that in our opinion the administration of this country must always be mainly British and that any weakening in this respect will be prejudicial to the agricultural and labouring classes and to the country generally. It is of the greatest importance commercially and financially that there should be perfect confidence in the administration and that those appointed should be men of education and intelligence, with an English training and with powers of administration; a tendency in any other direction will check the flow of capital to this country at a time when so very much is needed. There is little use, and in fact it is most detrimental when money is required, discussing questions of Government and administration from sentimental points of view for capital is nervous and will not, unless at high rates of interest, seek investment in countries in which there is not reasonable confidence. We are convinced that a good English training is needed by those who are called upon to administer the affairs of this country, and we are consequently averse to simultaneous examinations or any methods of recruitment of this character.

And now, gentlemen, I have finished. Before closing, however, I would refer for a moment to the approaching departure of our Governor, Lord Sydenham, who having never spared himself during his 5½ years in Bombay will remain in our memories as the hardest working Governor Bombay has ever had—at any rate in my time and I can go back 28 years. Lord Sydenham has fully earned a long rest

and change and we can wish him in all sincerity a pleasant voyage home and a successful career in the House of Lords where his knowledge and advice on Indian questions will always be of the greatest value.

To the outgoing Committee, with whom I have spent a very pleasant year, I tender my most cordial thanks, as also to the Secretary and staff of the Chamber for the good work they have done during the twelve months.

With these remarks, gentlemen, I beg to propose that the Report of the Committee be adopted and confirmed.

RAILWAYS AND CURRENCY.

The Hon. Mr. Marshall Reid, C.I.E., in the course of his speech said:—Mr. Chairman and Gentlemen.—Before making a few remarks on the subject of railways and currency, I wish to ask you to join with me in offering our hearty congratulations to our Chairman, on the honour of Knighthood, which Government have been pleased to bestow on him. The rendering of public services, and the devotion of energy, and time to matters outside one's personal interests, must form the highest claim a non-official can have on the gratitude of Government and one's fellow citizens. I am sure you will agree with me, that among the many who have administered the affairs of this Chamber in our time, Sir Charles Armstrong stands pre-eminent in these respects. Those of you who have not served on the Committee have probably little idea of the work laid upon the Chairman, not only in dealing with the numerous subjects on the weekly agenda papers during office hours, but in close study of many of the more important and intricate questions at home. Sir Charles Armstrong, in filling the office of Chairman with such conspicuous ability and success for no less than six years, has placed us and the whole Mercantile Community under a deep debt of gratitude. We, therefore, specially appreciate Government's recognition of his great services and most sincerely congratulate him on his recent honour.

Much of your Committee's time has been occupied with railway matters, and specially with railway administration and finance, as affecting the ability of the railways to fulfil their obligations towards the trade of the country. We think our efforts have borne some

fruit, and larger sums have been allotted to railways for the coming year. But we have no guarantee that things will not again be allowed to slide, and that we may not a few years hence, find that trade has again exceeded the power of the railways to deal with it. We, therefore, feel that no real progress can be made until the position is fully realised at headquarters, and definite steps taken to place railway matters, and especially Railway Finance, on to a more satisfactory and more permanent footing. The Railway Board is usually selected as the body responsible for any shortcomings in railway matters, whether they be large financial questions or merely traffic details. This is perhaps not unnatural, as the Board represents Government control in these matters; and what I wish now to ask you to consider, is whether the difficulties and delays that exist are properly attributable to the officers of the Railway Board, rather than to the conditions under which they are working. Much, I know has been done to give greater power and discretion to Boards of Directors and their agents, as compared with 10 years ago; but they are still subject to restrictions which strike business men as being rather absurd, when one considers that these company officials have attained their positions of great power and trust, owing to the ability they have shown in their profession. Larger grants for capital expenditure might reasonably be accompanied by wider powers of sanction to those who have the spending of the money. I will give you a few figures to show why railway interests seem to deserve special and direct representation in the Councils. In 1892, the investments of Government in railways were about £180 millions sterling and yielded 4·63 per cent. interest; the open mileage being 15,694; in 1902, they were £220 millions—yielded 4·88 per cent. and the mileage was 20,714. In 1912, they were over £300 millions—yielded 5·28 per cent. and the mileage was 25.176. The annual fresh expenditure has been for some time in the neighbourhood of 8 or 9 millions, and for 1913-14 is, we hope, to be 12½ millions sterling. I hardly think I shall have to say much to convince you that the official, who is charged with the guardianship of this magnificent asset and investment—the very security of which depends on its progress—should be permitted every opportunity of presenting his case to the highest powers, and of calling for the assistance and support of his colleagues in finding means to develop it. I am not going to attempt the difficult task of suggesting how railways are to find at least some of their funds apart from the general

revenues of the country : but the fact that over £60 millions sterling of gold have been imported into India during the last 3 years seems to indicate that there is a large source of supply in this country, if it could only be tapped: and I cannot think of any public security, which would appeal more to the native mind, than the very tangible one of the railways.

The Currency Question.

In dealing with the subject of currency, I think it is the duty of our Chamber of Commerce to take every opportunity of calling on Government to carry out the all-important recommendation of the Fowler Commission, to keep all profits on Rupee Coinage in gold in a Special Reserve. The soundness of the Commission's recommendations in so far as they have been carried out has been amply proved by the extraordinary success which has attended them— and there is no reason to doubt that if the other recommendations had been adopted, the Commission's opinions would have been still further confirmed. With regard to the Gold Standard Reserve, this Chamber has declined to accept as sound, any measures short of those advocated by the Commission. With less than £2 millions sterling in Gold and in cash in England, and £4 millions in Rupees (at Rs. 15 to the £) there is a balance of 15/16 millions sterling invested contrary to the principles laid down. Had the recommendations of the Commission been carried out, the amount of gold required could have been quietly obtained without disturbing outside interests, and the currency position secured as regards all issues of Rupees during the last 13 years. I hope this Chamber will not cease to press on Government the necessity of taking advantage of every favourable opportunity of putting the Gold Reserve on to its proper basis. From the manner in which India's demand for gold is frequently referred to, one might be led to believe that India was engaged in a conspiracy to take more than its fair share of the gold of the world, by means which were not fair. But it is a simple fact that India asks for gold only because she cannot help it. And as she never will be able to help it, as long as she has a gold standard and a surplus of exports over imports, it is well that the facts should be faced and accepted. The nett imports of gold into India during the 8 years ending with 31st March, 1909, averaged less than £6 millions sterling per annum. During the years 1910 and 1911 combined, they were £38 millions

nett, and during 1912 over 27 millions—an average of over £20 millions for the 3 years. Now these £60 odd millions represent merely the balance of exports over imports, paid for in accordance with the contracts between buyers and sellers. If India had realised that her buying power was going to be so vast during these 3 years, she might have been tempted to take her surplus in the form of increased imports of commodities, as she has done with extraordinary regularity in former years. But having underestimated her buying powers, or fulfilled her appetite for commodities, she has merely asked her debtors to pay their indebtedness in gold, as they had contracted to do. It is difficult to imagine on what grounds India's debtors could claim to be freed from this obligation, when we consider that the obligation has been incurred in the everyday business of exchange and barter.

If we were draining gold from the West by borrowing to develop schemes—sound or unsound—in the Indian Empire, there might be some justification for the unwillingness of the West to part with its gold ; but the published returns for 1912 show that during that year, India and Ceylon received only £3¾ millions, out of a total of £210 millions, supplied by the United Kingdom for investment at home and abroad. I think, therefore, we have a right to ask those who feel uneasy at the situation, to leave India alone to recover her just gold debts in gold, and to look elsewhere for the remedy. I see that high authorities anticipate an even greater demand from India for gold during 1913. I do not know how this conclusion has been arrived at, but I think our own expectation is rather the other way, as imports of commodities have been contracted for on a large scale, and the winter rains have not been so favourable as usual. Should our anticipations prove correct, other gold interests may have their close attention diverted from India, and Government may have an opportunity of doing something towards improving the position of the Gold Standard Reserve. The large cash balances held by Government in London and India have been the subject of much comment during the past year : I would only say in this connection, that, if Government feel bound in view of certain contingencies, to retain larger balances than seem justified under ordinary circumstances, surely the very last use they should make of them is the creation of artificial exchange in the money markets, such as we are now experiencing. I was glad to learn that any new Commission which may be appointed will not

be mainly concerned with criticising the findings of the Fowler Commission, as is suggested in some quarters: but in the words of the Premier, will investigate:—"The use of balances, the maintenance of the Standard of Currency, and particularly as to how far we were dealing fairly as between India and the United Kingdom, in the manner in which we employed the surplus revenue." Of the conditions under which the people hoard, and the extent to which they do so, it is difficult to speak with any confidence, as hoarding is so widespread; and is, in its very nature, secret. But signs are not wanting that the money of the people is being attracted by Swadeshi and Co-operative Banks and more will be attracted, when the Banking legislation, which is now contemplated, ensures investors of more security than they can now rely on.

I beg to second the adoption of the Report.

Indian Currency and Finance.

Mr. W. L. Graham said:—Mr. Chairman and gentlemen,—I have much pleasure in supporting the adoption of the annual report which has been placed before you this afternoon. In doing so I would like to avail myself of the opportunity of congratulating the Chairman on the honour, which has been recently conferred upon him, and which he so well deserves. In alluding to the events of the past year, the Chairman has referred to the dastardly attempt on H. E. the Viceroy's life, on the occasion of the State Entry into Delhi. The preservation of their Excellencies' lives on that occasion is a matter for which we must be deeply thankful, and we trust that the action of H. E. the Viceroy in instructing Sir Guy Fleetwood Wilson as Senior Member of Council to hold the Durbar will show that come what may, the British Sirkar is not to be shaken from its high purpose. The crime is greatly to be deplored, especially at the present time as it naturally tends to put back the clock of legitimate aspirations and advancement in India.

The Chairman has referred to the new Indian Companies Act—an Act which is eminently sound and which meets with general approval. The special clauses dealing with the audit of accounts are much to be commended, and will, it is hoped, prove a great safeguard to the public. With the approaching completion of the New Alexandra Docks, the question of adequate railway facilities

is of pressing and vital importance to us. A liberal grant has been made this year, but I agree with Sir Cecil Graham of the Bengal Chamber that what we require is not a yearly grant, but a definite and ample programme over a term of years, which will provide extensions, not only on lines where congestion has been most pronounced, but will provide additional traffic facilities to meet the increasing requirements of trade. Considerable attention has been drawn during the past year to the various questions of Indian currency and finance. The whole field in all its aspects was covered by the very able articles which appeared in the *Times* early in November. Though these were admittedly written from an Indian standpoint, they represented the feeling of uneasiness and apprehension that prevails owing to the systematic secrecy that attends the whole working of Indian finance. Numerous questions have been continually put in the House of Commons, and though one regrets the party element, which has now and again crept into these, one welcomes the responses elicited from the India Office, which have done a great deal to clear up a position which has hitherto been shrouded in mystery and veiled in misunderstanding. I cordially agree with the Chairman in supporting the suggestion recently made by that eminent banker, Sir Edward Holden, that the Secretary of State should summon a fresh Commission to reconsider the whole question, *de novo*, before a gold coin is struck or any other development carried out. Reference is being continually made to the recommendations of the Fowler Commission of 1898. But times have changed since then, and many developments have taken place—and it is, therefore, satisfactory to learn that the Government of India are agreed that the whole position requires a thorough investigation and that these later developments are to form the subject of inquiry by an expert body. I certainly hope that Indian interests will be effectively represented on that body.

Accumulation of Cash Balances.

The question, which I think, is of the greatest importance is that of the accumulation of large cash balances in London, due to the sale of Council drafts considerably in excess of the Secretary of State's actual requirements. It is very desirable that a definition of the Government of India's policy on this point should be made at as early a date as possible. I therefore ask that the following question be put forward at an early meeting of the Supreme Council :—"Is

it true that there is a new policy of maintaining Treasury balances in London beyond the actual requirements for the purpose of a working balance—if so, what is the reason?" What I do press for, and what I do hope this Chamber will press for, is a clear definition of policy. What is the Government's policy as regards consols? Do they intend to sell consols to any unlimited extent, and if so, for what purpose? I think it is generally agreed, and it is a view, which I understand this Chamber has endorsed, that the Government of India requires a working balance of some 6 millions to meet expenditure in the slack months. It may be fairly contended that anything in excess of this sum points to overtaxation of the country.

Questions have been raised regarding the limitation of Councils, on the grounds that trade can look after itself, and that the Council Bill system was not introduced for the purpose of keeping down the rate of exchange. That, in substance, is true. But there is no doubt that the Secretary of State can materially assist trade by adjusting Councils to suit trade requirements, and he has openly stated that his object in selling Council drafts beyond his requirements has been in order to meet the demands of trade. It is, therefore, somewhat surprising to find Councils cut down this week when money is so tight here. The Chairman in his speech has remarked that "The Treasury creates the stringency, which it professes to relieve by Council drafts" and he has very rightly pointed out that though the Treasury balances are actually greater than they were a year ago, money is very tight. What use therefore are these greater balances to trade? I personally think that the Secretary of State should offer the whole amount budgeted for his requirements at the beginning of the fiscal year and that any excess amounts should be placed in the hands of the Presidency banks, who should be permitted to advance to the exchange banks and others on the deposit of Government paper with a safe margin. This would have the effect of keeping money easy in India, and at the same time enable the Government of India to earn a good return on their surplus money. Government paper is always easily realisable and I think a step of the kind would tend to materially increase the popularity of our premier security here. I am of the opinion that the management of these surplus funds, as well as that of the paper currency, should be placed in the hands of a State bank.

Gold Standard Reserve.

It was with great satisfaction that we learnt that the Secretary of State had accepted the recommendations made by the Government of India that the entire profits from the coinage of rupees would be devoted to building up the Gold Standard Reserve, until the sterling branch of that reserve has reached a sum of twenty-five millions and that the actual amount to be held in liquid gold should be five millions. This constitutes a very great step in advance, and is especially welcome, seeing that hitherto the accepted standard has been one of 25 millions for the sterling branches of the Gold Standard Reserve and Paper Currency Reserve combined, which as I had the honour to point out to this Chamber at the annual meeting a year ago already amounted to £31,000,000 on 31st December, 1911, though little or nothing had been added from profits from coinage, owing to the fact that no fresh coinage had been required. One, therefore, was afraid, that when actual coinage did take place, the profits might be diverted for other purposes. However, this fear is now set at rest, and the Gold Standard Reserver is on a satisfactory basis. I should, however, like to see it further increased, and I would ask on what principle it has been fixed at £25,000,000. It must be remembered, that the Government of India have declared that they will support Exchange by selling gold bills on London at the gold expert point (1*s.* $3\frac{29}{32}$*d.*), and that this constitutes a further liability on the Gold Standard Reserve. This stood at £20,974,505 at 31st December, 1912. With the present heavy coinage of silver, and the profits accruing therefrom which may be estimated at about 4½ per cent., we may look forward, I think, with assurance, to the realisation at no distant date of the present programme.

There are three points regarding the Gold Standard Reserve, which require our special attention. The first point is the amount held in sterling securities. As you are no doubt aware, gentlemen, according to the valuation made on the 16th of October last, the selling prices of the securities held in the Gold Standard Reserve, showed a depreciation of slightly over £1 million as compared with their original cost. Against this loss, there was a gain of some £3 million in interest and dividends, so that it is claimed that there has been a balance of profit from investing the Reserve, as against holding it in gold of some two millions. This, of course, is admitted. At the same time, owing to the loss in depreciation, the actual return

on the investments has been reduced by 33 per cent. I do not think that Government should invest in securities liable to fluctuation, but only in those having a terminable maturity, either Indian or British, known in the London market as "floaters." These are always easily realisable and are the best security in the world. The second matter to which I would draw your attention is the amount to be held in liquid gold, *viz.*, £5 million. I am of the opinion that we should urge Government to increase this amount to at least 10 millions. The day will come when Gold Reserves will be needed, and I do not think interest on this should be thought of. Any interest lost is really an insurance premium paid for the safety which such a liquid reserve gives. It is a prudent thing to be ready to meet a crisis, should it arise. The recent action of the Reichs Bank and the important statement made by the President Herr Havenstein with regard to increasing that Bank's liquid Gold Reserves is a case in point. As regards the location of this liquid Gold Reserve, I am of the opinion that the bulk of it should be held in London. My reasons for thinking so are because in the first place if any really serious International crisis were to arise, India's gold would be best placed in London, the Capital of the Empire, to help the Empire in its time of need and in the second place, if owing to famine or other reasons, actual gold is at any time urgently required in India, it can be shipped out in three weeks. The third point to which I would draw your attention is the policy of holding a portion of the Gold Reserve in rupees, the silver branch of the Reserve as it is called, which at 31st December, 1912, amounted to $3\frac{3}{4}$ million sterling. The late Sir Edward Law, the author of the reserve, denounced this. I consider it fundamentally wrong in principle, and I cannot see any valid reason why any portion of the Gold Standard Reserve should be so held. The function of the Gold Standard Reserve is to maintain the gold value of the rupee and I maintain that there should be no Silver Branch in the Gold Standard Reserve Money held for the purpose is already held in the Currency Reserve.

Paper Currency Reserve.

The next matter I would deal with is that of the Investment of the Paper Currency Reserve in England. This amounts to 400 lakhs In August, 1905, 200 lakhs were invested partly in consols and partly in exchequer bonds. Since August, 1908, the whole of this amount

has been held in consols. A further sum of 200 lakhs was invested in consols in 1911. The loss in depreciation on the total sum at the end of November amounted to £320,000. The investment made in 1911 is surprising, and I think we should like to know why that investment was made. If it is considered that the Indian Government is a part of the whole, then it may be considered desirable that this Department, if I may so name India, should support the premier security. At the same time it would surely have been a sounder policy to have invested in 1911 in exchequer bonds, which are easily realisable and on which the yield for 17½ years is assured, and on which there is no risk of ultimate depreciation. Consols, on the other hand, due to the general insecurity felt, and to the fact that money can be better employed, have been steadily falling since 1910.

They are no longer easily realisable, so that I think before they fall further, and further depreciate the Currency Reserve, a change should be made to exchequer bonds, and I hope Sir Chas. Armstrong, as our representative in the Supreme Council, will press this point. I now turn to the question of the silver purchases, concerning as they do the currency of this country. I do not wish to associate myself or this Chamber with the discussions that have taken place except to express regret that so serious a misunderstanding should have arisen between the India Office and their financial advisers, the Bank of England. Six millions sterling of silver have been bought, and the Government of India, so we hear, are still buying.

It is certainly to be hoped that there will be no set-back to the prosperity of this country, otherwise we may find ourselves with a redundant currency. I notice on February 7th Mr. Harold Baker (for the Under-Secretary of State for India) stated that from experience of the last 19 years India "needs nearly 559 lakhs a year," say 560 lakhs amounting to 21 million ozs. This being the case, would it not be better to adopt the policy of monthly purchases as the United States do instead of making such colossal purchases at one time, as on this occasion, and as in 1906-07 when 150 million ozs. were bought? Of course, we realise here in India that the demand for new rupees depends on the export trade, which in turns hangs on the monsoon, a risk which the United States has not to face. I think

a policy of the kind would, however, be beneficial, as the silver required would be purchased in regular instalments, and there would be no risk of the silver market being cornered against Government.

GOLD COINAGE.

Turning from silver to gold, the question of a gold coinage is one that can conveniently stand over in the meantime, until the appointment of a Royal Commission. This no doubt means a delay of some two years or so, but in the meantime the circulation of sovereigns is gaining ground throughout the country. The establishment of a gold mint and gold coinage would permanently link up the silver currency to gold, and would be a source of strength to the currency reserve, which owing to the increasing circulation requires a steady supply of gold behind it. As regards the absorption of gold, there is now undoubtedly less hoarding in India than used to be the case due no doubt to some extent to the spread of education and contact with Western methods. More and more Indian capital is being put into industrial concerns, and the steady increase in bank deposits is especially noticeable. As regards the denomination of the gold coin I am strongly in favour of the establishment of a branch of the Royal Mint, and the issue of the British sovereign, because I consider that this will tend to keep gold coinage liquid and render it available for export in times of pressure, when the balance of trade goes against India.

Gentlemen, with these remarks I beg to support the adoption of the Report.

COAL DOCKS.

Mr. N. N. Wadia said :—Mr. Chairman and Gentlemen,—At the outset I join with the other members in congratulating our Chairman, Sir Charles Armstrong, on the well-deserved honour that has been conferred on him during the year and wish him a long life to enjoy it. He has richly deserved it if for nothing else than the strenuous work he has done for our Chamber.

Last year at the annual general meeting I drew attention to the absence of facilities in Bombay for the unloading of coal brought by steamers. As I pointed out then the method of discharging coal from steamers into boats, from boats to Bunder, from Bunder into carts for transference to Mills, jaithas or stacks was very primitive and expensive, and was not creditable to a go-ahead commercial city like Bombay. I then requested the Committee of the Chamber to

take up the matter and to urge the Port Trust to build proper coal docks. They would then be able to give better facilities to steamers discharging coal and thus cause less wastage and expense to importers and mills in its conveyance. I do not know what our Committee has done in this matter and I should like to be enlightened. At the annual inspection of the Port Trust Works a plan was shown at the Ballard Pier for a proposed island jetty for coal near Cross Island, served by a single line of rails carried on Piers from the Prince's Dock sidings. I do not think this can be called an adequate substitute for a coal dock. It would not facilitate the handling of coal, nor the labour to be taken aboard ship for discharging nor would it obviate the primitive method which now exists for discharge into boats to be landed at either the Prince's Dock or Coal Bunder. I, therefore, again urge our Committee not to be satisfied with this half measure but to insist on a proper coal dock for discharge of coal in Bombay, which is so essential and necessary to the city.

Cotton Excise Duty.

One other point that I would like to touch upon has reference to the speech made by Mr. W. L. Graham at the meeting of the Associated Chambers of Commerce held at the Guildhall, London, in June last, on a proposal by Mr. S. M. Johnson of Cawnpore with reference to abolishing the Excise Duty of 3½ per cent. levied on cotton goods produced by the Indian mills. I do not know, Sir, whether authority was given to him by our Committee to express the opinion that he did on behalf of this Chamber. But, Sir, as is well known to most of the members, the opinion in this Chamber is very much divided, and to my knowledge many of the members do not share the views expressed by Mr. Graham on behalf of this Chamber. Perhaps, therefore, it would be better if the Committee in the coming year will take early steps, by calling a special meeting, to ascertain the views of the members, before they proceed to express an opinion again publicly. Our Chamber no longer represents, as it used to do in years gone by, importers solely of piece-goods from Lancashire. Our Chamber comprises not only importers of piece-goods from Lancashire but firms dealing in all sorts of Indian produce, comprising those who are interested in Banking, Commerce and the Import and Export trades of this important city. Therefore it is not fitting that our Chamber should express an opinion which is the opinion of a section only of its members. You are doubtless aware that there

has been a great deal written in English and Indian papers on this subject, and it must be remembered that it is now causing in India a great measure of discontent. The main reason for this discontent is the expressed opinion in some quarters that Indian trade and Indian finances are not regulated according to the needs of India alone, but according to the dictates of the influential interests and members in the House of Commons. You will remember, gentlemen, a long discussion that took place two years ago in the Imperial Council on the motion of the Hon. Mr. Dadabhoy, on this matter, when the non-official members, with the one exception of our representative, solidly voted for the abolition of this Excise Duty. The main ground of contention is that, if such countervailing duties are not levied in any country in the world or in any British colony, why should they exist in this country? Canada, a British colony, has an increasing cotton industry. To my knowledge it has placed further large orders during last year with Lancashire Machinists for extending this industry; why should not Lancashire ask Canada to have a countervailing Excise Duty on cotton goods produced by its mills to countervail the import duty levied on imported goods from Lancashire? If Lancashire cannot dictate to Canada, how is it that she was able to impose upon India this countervailing duty? It was against the wish of the Government of India, as expressed in the famous speech of Sir James Westland. He made it clear that it was a "duly instructed decision of Her Majesty's Government." Therefore, just because India is a dependency and has no voice in the Mother of Parliaments, Lancashire, by her 60 members in the House of Common, was able to carry through the imposition of this countervailing Excise Duty.

Secondly:—If this Excise Duty were necessary in the name of Free Trade, to countervail the import duty, I should like to know why cotton goods were the only manufactures which had to pay this duty? Are there no other manufactures or products that should not be required to pay Excise duty to countervail import duty levied on similar importations?

Thirdly:—Mr. Graham quoted an extract from a letter written by you, Sir, to him, in which you expressed your personal opinion, "that grey goods made in India do, and materially will, interfere with the sale of the imported goods from Lancashire." I ask you, Sir, and Mr. Graham, whether they at present interfere or not? This is a question of fact and can very soon be determined. Whether grey goods made

by the Indian mills compete with grey goods imported from Lancashire? Remember the condition imposed by her Majesty's Government, as stated by Sir James Westland in the Imperial Council:—"To deprive it of a protective character by imposing an equivalent duty upon similar goods manufactured in India to the extent to which these enter into direct competition with the goods imported from the United Kingdom." That condition was definite and clear, and after nearly seventeen years of the existence of this duty, a mere personal opinion must not be allowed to carry any weight. Lancashire importers must prove by stating quality and quantity, by facts and figures, what goods are in such direct competition, and what proportion they bear to the whole imports from the United Kingdom. They must also state the quantity of exactly similar goods produced in India which enter into direct competition with imported goods. Mr. Graram in his speech said "There was no doubt about it." I therefore conclude he is ready with his facts and figures to prove the general statement which he made. The figures of total exports given by Messrs. G. Robinson & Co., Manchester, for the last four years prove that exports to India of cotton goods have increased enormously and, therefore, these figures do not bear out your and his opinion. Our Chamber, writing to Government of India under date 20th January 1896, said:—"In reality Lancashire has a practical monopoly in yarns down to 30s. and goods made from same, supplying a little in a rapidly diminishing ratio down to 26s., while Indian manufacturers in like manner enjoy the monopoly up to 20s., and operate to an insignificant extent up to 24s." This opinion of our Chamber proves that there was then no direct competition, and I think it can hardly be proved that any exists at the present day. I request Mr. Graham to study that letter of our Chamber and the conclusions this Chamber arrived at in paragraphs 29, 30 and 31.

Fourthly:—Gentlemen, Mr. Graham stated at the conference in London that the Excise Duty was imposed for revenue purposes. Perhaps Mr. Graham will quote any extracts from speeches made in the Imperial Council debates of 1894 to 1896 to this effect. It was made clear by Sir James Westland that this Excise Duty was levied by Government of India owing to the "duly instructed decision of Her Majesty's Government" to countervail the import duty which was necessary to be levied for revenue purposes.

Again, the Indian Millowners have to pay import duties on all stores and materials required for the process of their manufactures, except a few sizing ingredients which are exempted. This is in addition to the Excise Duty they pay. Is this justice? I well remember reading the petition from the Glasgow dyers to Her Majesty's Secretary of State for India in 1894, when import duties were levied on yarn and cloth and Exise Duty on yarn only, pointing out that Glasgow dyers were then in unfair competition with the Bombay dyers in this respect, that the duty on their imported coloured yarn was levied on the value of their dyed yarn while the Indian dyeworks paid on the grey yarn value only. What is the position to-day? Dyed yarn is being imported into Bombay and Rangoon free of all duties, while the Indian dyeworks are required to pay import duty on all colours and dyeing materials which they import for the process of dyeing, amounting to a good sum yearly. I ask Mr. Graham if this, in his opinion, is justice. In this instance, Glasgow dyers gain an advantage over their Bombay competitors both in the Indian and Burman markets.

Now another fact which very few persons are aware of is that this Excise Duty works out at about 8 per cent. to 10 per cent. yearly on the block cost value of loom sheds, if loom sheds were separate from the Mills as they exist in Lancashire. Can Mr. Graham point me out any other industry in the world which is required to pay a duty of 8 to 10 per cent. on the cost value of buildings and machinery every year? This subject has attracted a great deal of attention in England lately, notably by the speech made by the Rt. Hon'ble Mr. Geo. Wyndham in the House of Commons on the 30th July 1912 on the Indian Budget, and by the pronouncements of the Rt. Hon'ble Mr. Bonar Law in his speeches at Oldham and Aston-under-Lyne, and also in a speech made by the Hon'ble The Earl of Crewe at Cheltenham, and in his last letter to a Manchester correspondent Lord Crewe appealed to the late Viceroys, Lord Curzon and Lord Minto, for their opinion in the matter. But it seems Lord Crewe has not read the famous letter of Lord Curzon to the London "Times" on the 2nd June 1908 in reply to Mr Wm Tattersall of Manchester, and I would like that Rt. Hon'ble Gentleman to study that letter as well as to also study with a little more care Lord Curzon's fiscal despatch of 1904. It is true, as his Lordship stated, that Lord Curzon's government then came to the conclusion that

India had very little to gain by the adoption of any preferential tariff proposals. But Lord Curzon gave specific reasons for this which I find Lord Crewe carefully omitted to quote. I would draw your attention to paragraph 10 of the despatch and the words which therein occur :—" All past experience indicates that in the decision of any fiscal question concerning this country, powerful sections of the community at home will continue to demand that their interests, and not those of India alone, shall be allowed consideration. It has already been shown in paragraph 3 above that our imports from the United Kingdom alone are more than 2½ times as great as those from all foreign countries taken together. If colonial imports are included, the total is more than three times as great. If Indian industries are in need of or should now desire a measure of protection, protective measures would necessarily seriously affect import from the United Kingdom and would only in a secondary degree affect those from foreign countries. We cannot imagine that the merchants of Lancashire or Dundee, to mention two interests alone, would be likely to acquiesce in such a course even though it were accompanied be still higher duties against the foreigner, or that it would be accepted by the Home Government. We therefore dismiss this alternative as beyond the range of the present discussion." These were significant words and well deserve careful consideration. One further remark on this matter I would like to make. If Mr. Graham is so well satisfied with the progress which the Indian Mills have made and with the large gross profits of 10·7 per cent. for the last 10 years which the weaving mills have made which amount to about 5·7 per cent. nett after allowing depreciation, why an enterprising firm like his does not enter the field and share such large profits and thus increase the prosperity of Indian industries ? He can with the great weight of his firm behind him show us how to grow long stapled cotton, spin and weave fine counts and thus enable India to rise to great industrial prosperity. I ask him also whether, in his opinion, the Indian industry has progressed in the same relative ratio as in the other parts of the world. He must be well aware that in Great Britain to-day there are over 758,000 looms and in the boom years of 1905-06 over 90,000 looms were added. In 1911-12 there were further additions to the extent of over 20,000 looms in Great Britain. While in India there are to day only 85,000 looms. So Indian power looms are an insignificant factor in comparison. Gentlemen, the reason for which the Government of India do

not press for the abolition of the Excise Duty alone, is because, in the words of Lord Curzon, as practical men, "they know if the Excise Duty was removed, Lancashire would demand the abolition of the Import Duty as well." I have not attempted to argue this subject at any length as this is not the time to detain you further. I have endeavoured in a few words to answer the arguments of Mr. Graham and to show why this Excise Duty has caused just resentment throughout the length and breadth of this country. I trust, Sir, I have made clear to you the opinion on this matter held by another section of the members of this Chamber and, therefore, I again request that in any future discussion on this matter members of this Chamber should be consulted before a pronouncement is made in their name, as was done by the Bengal Chamber of Commerce.

One more word in conclusion, and that is I regret to see that the accounts of our Chamber again show a loss for the year of Rs. 6,400, not taking into account the extra grant to our late Secretary. We cannot continue to go on in this manner, and ways and means should therefore be devised to make both ends meet.

The Chairman, acknowledging the appreciative remarks which had been made concerning himself, made a brief reference to the speech of Mr. Wadia. He said the Chamber had never sent its delegates to the Associated Chamber with a mandate, but always chose men who had been on the committee and in close touch with the feelings of the Chamber. What Mr. Graham had said was only the view of the Chamber as expressed in recent years, and when the Upper India Chamber wrote to them shortly after the discussion with reference to the position which Mr. Graham had taken up in London they advised them that the last action of the committee was taken two years ago. Then the question was brought up in the Imperial Council and their representative telegraphed to know the position which he was to take up. The reply of the Chamber was that it would be advisable for him to express the view expressed some years ago by the Government of India—that if the Excise duty was abolished the import duty of 3½ per cent. must be abolished. Personally, he very much wanted both of them to be abolished but with the loss of revenue there was not much chance of it.

The Report was then adopted.

The Hon'ble Sir Henry E. E. Procter then said :—Gentlemen,—It gives me much pleasure to propose the vote of thanks to the Chairman, Deputy Chairman and the out-going Committee for their able conduct of the affairs of the Chamber during the past year, and I do not think that anybody who has read the Report will deny that such a vote of thanks has been thoroughly deserved. I think the Members of this Chambers are to be congratulated upon the excellent Committee who, year after year, put in so much service on their behalf, and, judging from the Report before us, I have no hesitation in saying that the work during the past year, which has been exceedingly heavy, has been most ably dealt with by the out-going Committee.

I should like to combine with this vote of thanks the congratulations of the Chamber to the Chairman, Sir Charles Armstrong, on the honour of Knighthood which the King Emperor has recently bestowed upon him. Seeing how closely identified Sir Charles has been with the Chamber for many years past, this being the seventh year in which he has acted as Chairman,—which constitutes, I believe, a record, the next longest term of office being that of Sir Frank Forbes Adam, who acted for nearly 6 years—I think we can feel that we have a personal share in this honour and I feel sure I am expressing the feelings of all members when I ask him to accept our sincere congratulations, and our thanks for the excellent public work which he has put in during his connection with our Chamber.

As the various subjects have been fully dealt with in the Report and also by the various speakers this afternoon, I do not wish to add much, but there are one or two matters I should like to refer to briefly.

The first is the work done in connection with the Indian Companies Act. The Report of the Sub-Committee is a most valuable one and will, I am sure, be much appreciated by the Government of India. I think our best thanks are due to the Members of the Sub-Committee for giving so much of their valuable time and attention to it.

Another matter I should like to refer to is the proposal put forward by the Government of Bombay to impose an export duty of 4 annas per bale on cotton for the benefit of the Improvement Trust finances. I am exceedingly glad to see that the Committee have protested so strongly against this, and I trust their protest will be

upheld. It is difficult for me to understand Government bringing forward such a proposal, which practically constitutes a transit duty, seeing that Government has always set its face against these duties. I remember some years ago, I think in 1903, when, in connection with the cumbrous refund system of town duties, the Committee of the Chamber recommended that a small non-refundable town duty should take the place of the existing refundable duty, it was pointed out that this practically amounted to a transit duty to which the Government of India had declared itself strongly averse. It is rather curious, therefore, to find Government now bringing forward this proposal, as such a tax practically amounts to a transit duty. Another objection to it is that if such a duty was to be imposed for the benefit of the Improvement Trust finances, it might seriously affect the Port Trust arrangements if that body found it necessary to enhance their charges on account of the increased liabilities in connection with the new Dock. I have every hope that this will prove not to be the case, but to impose a duty of this sort on behalf of the Improvement Trust certainly seems to me to be encroaching on the Port Trust's legitimate sources of revenue.

Another important matter which looms largely in the Report is the inability of the Railway Companies to carry the traffic offering which in undoubtly due, as Sir Charles Armstrong said in his interview with Sir T. Wynne, to the normal increase of the Railway facilities not keeping pace with the increasing needs. I do not think I need add anything to what has already been said and written on the subject, except that the situation at present is very little better than it has been for the last few years, and I therefore trust the incoming Committee will continue to urge upon Government the absolute necessity of allotting to the Main Lines sufficient funds to enable them to keep pace with the increasing trade of the country and to carry the traffic offering. I need hardly point out that next year, when our new Dock is ready, if the present congestion still exists, it must have a very serious effect on the finances of the Port.

With these remarks, gentlemen, I have pleasure in proposing that the thanks of the Chamber be tendered to the Chairman, Deputy Chairman, and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year.

The proposition was seconded by **Mr. J. S. WardlawMilne** and carried with acclamation.

Mr. N. S. Glazebrooke proposed, **Mr. H. R. Greaves** seconded, and it was agreed —

That the following gentlemen be elected Members of the Committee of the Bombay Chamber of Commerce for the year 1913 :— Mr. J. J. Damala ; Mr. A. H. Froom ; Major H. A. L. Hepper, R.E. ; Mr. D. M. Inglis ; Mr. Ralph Kidd ; Mr. W. H. Ogston ; and Mr. H. Tessmann.

The Chairman proposed, **the Hon'ble Mr. Marshall Reid, C.I.E.**, seconded, and it was agreed :—

That a contribution of Rs. 1,500 be paid annually from the funds of the Chamber towards the teaching establishment of the Government College of Commerce in Bombay.

Sir James Begbie, Kt., proposed, **Mr. W. M. Ross** seconded, and it was resolved —

That Messrs. A. F. Ferguson and Co. be re-elected Auditors of the Chamber's accounts for the year 1913.

Mr. J. Greig proposed, **Mr. W. M. Ross** seconded, and it was agreed —

That the Hon'ble Sir Charles Armstrong, Kt., and Mr. W. L. Graham be elected Trustees of the Chamber's Provident Fund for the current year.

A vote of thanks to the Chairman terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1913.

The annual ballot for the office of Chairman took place on the 15th January 1913, and resulted in the re-election of **the Hon'ble Sir Charles Armstrong, Kt.**, as Chairman for the current year.

ELECTION OF DEPUTY CHAIRMAN.

The Hon'ble Mr. W. C. Symes, who was elected Deputy Chairman of the Chamber at the ballot held on 17th January 1912, resigned his seat on proceeding to Europe on the 30th November 1912.

The Committee elected **the Hon'ble Mr. Marshall Reid, C.I.E.**, to fill the vacancy for the unexpired portion of the Chamber's year.

The annual ballot for the office took place on the 22nd January 1913, and resulted in the election of **Mr. W. L. Graham**.

LEGISLATIVE COUNCIL OF H. E. THE GOVERNOR GENERAL.

Chamber's Representative.

As the term of office of **the Hon'ble Sir Charles Armstrong, Kt.**, expired towards the end of the year, the Government of India called upon the Chamber to elect a representative to the Legislative Council of H. E. the Governor General by the 6th January 1913. A ballot was accordingly held on the 18th December 1912 and resulted in the re-election of **the Hon'ble Sir Charles Armstrong, Kt.**

LEGISLATIVE COUNCIL OF THE GOVERNOR OF BOMBAY.

CHAMBER'S REPRESENTATIVE.

Mr. W. L. Graham, the Chamber's representative on the Legislative Council of H. E. the Governor of Bombay, resigned his seat on proceeding to Europe. A ballot was held on the 29th April 1912 and resulted in the election of **Mr. W. C. Symes.**

As the term of office of **the Hon'ble Mr. W. C. Symes** expired towards the end of the year, the Government of Bombay called upon the Chamber to elect a representative to the Legislative Council on or before the 2nd December 1912. A ballot was accordingly held on the above date and resulted in the election of **the Hon'ble Mr. Marshall Reid, C.I.E.**

PORT TRUST.

CHAMBER'S REPRESENTATIVES ON THE BOARD.

The term of office of **the Hon'ble Sir Charles Armstrong, Kt., the Hon'ble Mr. H. R. Greaves** and **Mr. D. Carmichael** expired on the 31st March 1912. A ballot was held on the 6th March, and resulted in the re-election of **the Hon'ble Sir Charles Armstrong, the Hon'ble Mr. Greaves** and **Mr. Carmichael** for a further period of two years.

The Hon'ble Sir H. E. E. Procter, Kt., and **the Hon'ble Mr. H. R. Greaves** on proceeding to Europe obtained leave of absence from the Board Meetings for six months, the former from 18th May 1912 and the latter from 11th May 1912. **Mr. T. W. Birkett** and **Mr. L. Volkart** were respectively appointed to act for them during their absence.

Later in the year **the Hon'ble Mr. W. C. Symes** resigned his seat on proceeding to Europe. A ballot was held on 16th December 1912 and **Mr. A. H. Froom** was elected to fill the vacancy.

CITY OF BOMBAY IMPROVEMENT TRUST.

Chamber's Representative on the Board.

The term of office of **Mr. A. M. Tod** expired on the 31st March 1912. A ballot was held on the 13th March and resulted in the re-election of **Mr. Tod.**

Mr. Tod on proceeding to Europe obtained leave of absence from the Board Meetings from 20th April to 15th November 1912, and **the Hon'ble Mr. W. C. Symes** was elected to act during his absence.

SECRETARYSHIP OF THE CHAMBER.

Mr. H. G. Wheeler, who was appointed Secretary of the Chamber on probation from the 11th April 1912, resigned the position as from the 31st October 1912. **Mr. R. E. Gregor-Pearse,** the Assistant Secretary, was appointed to the senior post as from the 1st November 1912.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1912 :—

Imports.

The Hon'ble Mr. Marshall Reid, C.I.E.	N. G. Hunt, Esq.
J. St. J. Graham, Esq.	E. Yeo, Esq.
	T. Zouros, Esq.

Docks and Railways.

The Hon'ble Mr. D. Carmichael.	F. W. Hanson, Esq.
The Hon'ble Mr. W. C. Symes.	J. S. Wardlaw-Milne, Esq.
T. W. Birkett, Esq.	J. N. Metaxa, Esq.
W. Denso, Esq.	A. C. Rumboll, Esq.
	L. Volkart, Esq.

SHIPPING AND EXPORTS.

The Hon'ble Mr. W. C. Symes.	J. St. J. Graham, Esq.
H. Batty, Esq.	J. N. Metaxa, Esq.
T. W. Birkett, Esq.	J. E. Penrose, Esq.
N. S. Glazebrook, Esq.	L. Volkart, Esq.

FINANCE.

The Hon'ble Mr. Marshall Reid, C.I.E.	J. Greig, Esq.
The Hon'ble Mr. C. H. Wilson, C.I.E.	M. N. Hogg, Esq.
R. Aitken, Esq.	W. A. M. Lattey, Esq.
	J. N. Metaxa, Esq.

MEMBERSHIP OF THE CHAMBER.

The total Membership of the Chamber on 31st December 1912 was 119 as compared with 111 at the end of 1911.

The following are the names of those elected during the year under report :—

Messrs. James Mackintosh & Co.—Proposed by the National Bank of India, Ltd., and seconded by Messrs. Crawford, Brown & Co.

Messrs. Henry Gannon & Co.—Proposed by the National Bank of India, Ld., and seconded by Messrs. James Finlay & Co., Ld.

Messrs. Strathmann & Paas.—Proposed by the National Bank of India, Ltd., and seconded by Messrs. A. Blascheck & Co.

Messrs. C. Boggiano & Co.—Proposed by the Comptoir National d'Escompte de Paris and seconded by Mr. John Fachiri.

Messrs. Reuter's Telegram Co., Ld.—Proposed by Messrs. Greaves, Cotton & Co. and seconded by Messrs. Steiners, Ld.

Messrs. Parke Davis & Co.—Proposed by the National Bank of India, Ld., and seconded by Messrs. Greaves, Cotton & Co.

Messrs. B. S. Lloyd & Co.—Proposed by Messrs. Latham Abercrombie & Co. and seconded by Messrs. Sanday & Co.

Messrs. Callenders Cable and Construction Co., Ld.—Proposed by Messrs. Killick, Nixon & Co. and seconded by the Chartered Bank of India, Australia and China.

Messrs. Millar's Timber & Trading Co., Ld.—Proposed by Messrs. Forbes, Forbes, Campbell & Co., Ltd., and seconded by the National Bank of India, Ld.

Messrs. William Blythe & Co., Ld.—Proposed by Messrs. Lyon Lord & Co., Ltd., and seconded by the Mercantile Bank of India, Ld.

The following ceased to be members :—

Messrs. C. H. B. Forbes & Co.
„ A. Moritz & Co.

TONNAGE SCALE.

Castor Seed.

(See *Reports*, 1892, *pp.* 214, 456 ; and 1911, *p.* xxxiii.)

It was brought to the notice of the Committee that the description of **Castor seed** known as " Bold Cawnpore" was being mixed with Gujrat Castor seed and the mixture shipped under the description " Gujrat Castor seed." The Chamber's scale for Bold Cawnpore Castor seed was 10 cwts. to the steamer ton and all other sorts 13 cwts. It was contended that a shipment containing any " Bold Cawnpore " should be classed at 10 cwts.

The Committee after going carefully into the matter and inspecting samples of " Bold Cawnpore," " Gujrat " and

"Madras" descriptions of Castor seed, decided to recommend that the Chamber's scale be altered to read as follows :—

	Cwts.
Castor seed known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such	10
Castor seed, other sorts not containing more than 2 per cent. of the Bold Cawnpore description...	13

The amended scale was duly brought up for sanction at the Annual General Meeting of the Chamber held on 21st February 1912 and adopted.

EIGHTH CONGRESS OF CHAMBERS OF COMMERCE OF THE BRITISH EMPIRE, 1912.

This Congress was held in London on June 11th, 12th, 13th and 14th, and **the Hon'ble Sir Henry E. E. Procter, Kt., with the Hon'ble Mr. W. L. Graham** were the Chamber's representatives.

The official report of the proceedings is available for inspection in the Chamber's library.

COLLEGE OF COMMERCE.

(See *Reports*, 1906, *pp.* 117, 498; 1908, *pp.* 10, 148.)

It will be remembered that in 1908, the Government of Bombay, in dealing with a proposal for the award of scholarships for higher commercial education, expressed the opinion that the most satisfactory School of Commerce would be one established in India, and no place was so well suited for the experiment as Bombay. It was considered that such a school would be much more useful than a system of Scholarships tenable in England both as affording a better scheme of training and as providing for a larger number of students.

The Committee of the Chamber then in office approved of the proposed formation of a School of Commerce.

In the early part of the year under report the Committee were approached by His Excellency the Governor regarding a scheme he had in view for the formation of a **College of Commerce.** As the Committee considered the scheme well worthy of support they voted a sum of Rs. 1,500 towards its teaching establishment and agreed to recommend that a similar sum be contributed annually by the Chamber. A resolution to the above effect will be put forward at the next Annual General Meeting of the Chamber. The Committee feel that the Chamber should be associated in some way with the college as they quite realise the value of such an institution.

In connection with the above the following Press Note was issued by Government on 24th June 1912 :—

His Excellency the Governor has received the following very generous promises of support towards the establishment of a Government College of Commerce in Bombay :—

(1) Sir Jugmohandas Vurjeevandas—Rs. 2,25,000 towards the founding of a professorial chair to bear his name.

(2) The Trustees of the Wadia Charities—Port Trust bonds yielding Rs. 4,800 per annum towards the founding of a chair to bear the name of Mr. N. M. Wadia.

(3) Sir Chinubhai Madhavlal—Rs. 1,00,000.

(4) The Bombay Chamber of Commerce Rs. 1,500 per annum.

(5) The Millowners' Association, Bombay.
(6) The Indian Merchants' Chamber and Bureau, Bombay.
(7) The Bombay Native Piece-goods Merchants' Association.
(8) The Millowners' Association, Ahmedabad.

} Rs. 1,000 per annum each.

The income thus provided will amount to about Rs. 23,000 per annum, and Government are prepared to contribute an annual grant of Rs. 15,000. The liberal and most gratifying support which the proposed College has thus received will enable it to be established, although additional funds will be required to make the institution complete in all respects and to provide scholarships. Details will now be worked out and it is hoped that a beginning may be made next year with a staff of two professors (one to act as Principal) and two lecturers. As soon as the necessary arrangements have been made, an Advisory Board will be formed on which the contributing bodies will be represented in order that the course of study may be kept in full harmony with the practical requirements of commerce and industry. The Governor in Council trusts that the establishment of this College, the first of its kind in this country, will in time go far to supply the growing needs of special commercial education not only of the Presidency but of India generally.

DRAFT RULES UNDER THE INDIAN LIFE ASSURANCE COMPANIES ACT, 1912.

(See *Report* 1911, *pp.* 16, 164).

The Government of Bombay forwarded a copy of the above draft rules and requested this Chamber's opinion as to the suitability of the said rules and also invited further suggestions.

The Committee gave the matter their careful consideration and reported as follows :—

(*a*) PART I.—Qualifications to be possessed by Actuaries.

The necessity of precluding the possibility of employing unqualified persons was fully recognised by the Committee, who felt that para. 1 (3) needed revising.

The interpolation of some such words as "being a qualified member of an approved Actuarial Society or

Body" after "such other person" might have the effect of combating the latitude at present extended by the use of the phrase "having actuarial knowledge."

On the other hand, allowance should be made for applications in future years by an Insurance Company in respect of an actuary belonging to some other, at that time, universally recognized Institute or Faculty—either American, Colonial, Continental, or even Indian, since it was possible that such a body of Actuaries might in future years attain a recognized status.

(*b*) PART II.—Audit of Accounts.

With a view to accentuating the undesirability of the auditing by a firm of auditors being in the hands of anyone who was responsible for the management of that firm, and at the same time was a Director or Officer of the Company, the Committee were of opinion that the wording of Rule 2 (3) called for some alteration. They suggested, therefore, that this Rule should read "No Director or Officer of the Company nor any firm or partnership, of which such Director or Officer is a member, shall be capable of being appointed auditor of the Company."

(*c*) PART IV.—Custody and Inspection of Documents.

In order to make Rule 4 accord with para. 30 of the Indian Life Assurance Companies Act, 1912, as to certified copies being received in evidence, the Committee suggested that after "and any person may procure a copy" the words "certified by the Registrar or by any person appointed in that behalf by the Governor General in Council" be inserted.

Further, they suggested the fee of two annas per hundred words should be made four annas per hundred words.

A copy of the rules in question will be found in *Appendix* **A**.

INDIAN FACTORIES ACT.

Intimation was received to the effect that the Governor in Council had been pleased to prescribe this Chamber as a body empowered to appoint one of the two Assessors referred to in Sub-Section (3) of Section 50 of the Indian Factories Act, XII of 1911, in respect of industries other than the textile industry.

The Committee therefore decided to appoint a permanent Committee from which such an Assessor could be chosen when occasion arose, and the following five gentlemen agreed to serve thereon :—

The Chairman.
The Deputy Chairman.
Mr. H. R. Greaves.
Mr. J. S. Wardlaw Milne.
Mr. F. Harrison.

SMOKE NUISANCE COMMISSION.

Under Section 4 (2) (3) of the Bombay Smoke Nuisance Act, VII of 1912, a Commission to supervise and control the working of the Act in Bombay City has to be constituted by Government; the Commission to consist of a President nominated by Government and so many members as Government might determine. One-half of the members, exclusive of the President, are to be nominated by Government, and the remainder are to be elected, in such manner and for such period, as Government might direct, by bodies or Associations whose interests were likely to be affected by the Act.

Government in pursuance of the above-quoted provisions determined the constitution of the Commission as consisting of the Collector of Bombay as President and six other

members, three of whom would be nominated by Government. With regard to the appointment of the remaining three members Government were pleased to allot a seat on the Commission to a nominee elected by, and representing the interests of this Chamber.

The Government of Bombay requested the Committee to communicate to them the name of the member selected for the Commission.

The Committee duly advised Government that they had elected Sir Henry Procter of Messrs. Killick Nixon and Co., as the Chamber's representative on the Commission in question, and that during the absence of Sir Henry Procter in England, they had appointed Mr. T. W. Birkett of the same firm to act in his place.

The following Notification was issued by Government on the 12th August 1912 :—

No. 5306 A.—It is hereby notified that under section 4, sub-sections (1), (2) and (3) of the Bombay Smoke Nuisance Act, 1912, the Governor in Council has been pleased to appoint the gentlemen named below to constitute for the ensuing year the Bombay Smoke Nuisances Commission for the purpose of supervising and controlling the working of the Act :—

PRESIDENT :

The Collector of Bombay, *ex-officio*.

MEMBERS :

The Chief Inspector of Steam Boilers, *ex-officio*.

Mr. T. S. Dawson ... „ J. W. Mackison.	Nominated by Government.
„ N. N. Wadia ... „ J. F. Bradbury..	Nominated by the Bombay Mill-owners' Association.
„ T. W. Birkett...	Nominated by the Bombay Chamber of Commerce. (*Appendix* B.)

COPYRIGHT LAW.

The Chamber were addressed in August 1912 by the Government of Bombay, who submitted for opinion certain correspondence which had been received from the Government of India regarding a proposal to introduce into India the **English Copyright Act** (1 and 2 Geo. V., Chap. 46).

It was stated that the question of amending the Indian Copyright Act, 1847 (XX of 1847) had been considered on several occasions since 1864 on the ground that the Act was defective in several respects, and made no provision among other matters for copyright in public lectures, sculptures, engravings, photographs and works of art. In 1885 indeed a Bill was actually prepared on the subject, but Legislation was then and had been subsequently postponed in view of the possibility of an amendment of the English Acts on the subject of Copyright.

In 1908 a Conference and Convention to which Great Britain was a party was held in Berlin with the object of bringing the domestic laws of all countries concerned into harmony with one another so as to obtain international uniformity of treatment. The ratification of that Convention necessarily involved certain changes in the English Law. Its provisions were examined by a strong Departmental Committee appointed by the Board of Trade under the presidency of Lord Gorell which came to the unanimous recommendation that the Berlin Convention should be accepted by Great Britain with as few reservations as possible.

An Imperial Copyright Conference was subsequently convened in 1910 containing representatives of the self-governing Dominions and of the India Office, Colonial Office, etc. It endorsed the recommendations of the Board of Trade Committee and proposed that an Act dealing with the essentials of Imperial Copyright Law should be passed by Parlia-

ment and that this Act should be expressed to extend to all British Possessions subject to the rights of selfgoverning dominions and possessions to modify or add to its provisions by Legislation under certain conditions. A Draft Bill was approved by the Conference and eventually passed into Law as the Copyright Act of 1911 (1 and 2 Geo. V., Chap. 46) giving the legislatures of British Possessions the powers referred to above and providing that any alteration of substance would apply only to works, the authors of which were at the time of making the work resident in the Possession and to works first published in the Possession (Section 27). The Government of India considered that the introduction of the English Act into India was desirable and pressing, both for Imperial and International as well as for domestic reasons. The main question for decision appeared to them to be how far under the powers conferred by Section 27 on the Imperial Legislative Council, the provisions of the Act should be modified or added to—

(1) In regard to procedure and remedies generally; and

(2) in their application to works the authors of which were at the time of the making of the work resident in India and to works first published in India (Section 27).

Government were inclined to think that in view of the unanimous recommendation of the Imperial Copyright Conference which laid the greatest stress on the need for uniformity throughout the Empire, the provisions of the English Act should be generally adopted. These provisions, they stated, marked a great advance on the Indian Copyright Act of 1847 on account of the inclusion of a large number of subjects outside books in which Copyright could subsist and might perhaps be in advance of the requirements of this country; but apart from certain provisions in regard to mechanical

instruments (Section 19) and Government publications (Section 18), there was no substantial difference in the subjects of Copyright between the English Act of 1911 and the Bill of 1885 to amend the Indian Copyright Act or the provisions of the previous English legislation on the subject. The Government of India desired, however, to invite special attention to two important alterations of principle which had resulted through the ratification of the Berlin Convention, but which had no previous existence in either English or Indian legislation. In the first place, there was the abolition of all formalities of registration in respect of copyright. Indeed, the Convention was based on this principle. The Gorell Committee strongly condemned these formalities, most nations had abolished them ; and as the provisions of Section 8 would apply and the onus of proving that he was not aware of copyright would always be on the person infringing it, the necessity of registration seemed to be doubtful and the Government of India would be glad if it could be dispensed with.

Secondly, the term of copyright had been changed, subject to certain provisos from the 42 years prescribed in Section 1 of the Indian Copyright Act of 1847 to one of life and 50 years (Section 3 of the English Act). The Imperial Copyright Conference confirmed the change ; and as copyright was alleged to have little effect on the question of price and as uniformity was desirable the Government of India were disposed to adopt the alteration.

In replying the Committee informed the Government of Bombay that they were in favour of the introduction of the English Copyright Act into India, but thought that under the powers conferred by Section 27 on the Imperial Legislative Council, the provisions of the Act should be added to by introducing therein a Section relating to newspaper telegrams

on the lines of Chapter IV, Section 38 (1, 2, 3 and 4) of the Indian Copyright Bill, 1885.

On the 30th October 1912, the Government of India issued a Notification to the effect that in pursuance of Clause (*d*) of Sub-Section (2) of Section 37 of the Copyright Act, 1911, (1 and 2, Geo. V, Chap. 46) the Governor General in Council was pleased to proclaim the said Act and to direct that it should come into operation in British India from the date of the proclamation. (*Appendix* **C-1.**)

INDIAN COMPANIES BILL.

The Government of Bombay in May 1912 forwarded the Chamber, for opinion, a copy of a Bill, the object of which was to revise and consolidate the Indian law on the subject of Joint Stock Companies, on the lines of recent English legislation.

The Committee submitted the Bill to a Sub-Committee consisting of the Hon'ble Mr. C. H. Armstrong, the Hon'ble Mr. Marshall Reid, C. I. E., and Messrs. J. N. Metaxa, R. Aitken, E. C. B. Acworth, Vernon B. F. Bayley and W. Turner Green.

The Report of the Sub-Committee, which is too lengthy to quote here, but is printed in full in the Appendix, was adopted by the Committee and passed on to the Government of Bombay. (*Appendix* **C-2.**)

CITY OF BOMBAY IMPROVEMENT (AMENDMENT) BILL.

The Government of Bombay on 17th May 1912 submitted to the Chamber a copy of a Bill further to amend the **City of Bombay Improvement Act, 1898.** From the Statement of Objects and Reasons it appeared that many of the provisions

included in this Bill were reproduced with certain alterations of detail from Bill No. II of 1907, which was withdrawn in 1909.

Of the measures which were contained in the previous Bill, the most important was that relating to Poorer Classes Accommodation Schemes. It had been represented that the plan embodied in the earlier Bill for the grant of loans to employers to enable them to provide accommodation for their workmen was unlikely to obtain any large measure of support and the proposals contained in the present Bill were restricted to the provision of accommodation by the Board. The net cost of construction would be paid by way of rent in equalled payments. The provision contained in the former Bill for the security to be given by the employer had been omitted. If the employer was in a position to give full security it would be to his advantage to provide the required accommodation without the help of the Trust; and there was little doubt that the proposal adopted in this Bill for the deposit of twenty per cent. of the estimated cost of the scheme where the land belonged to the Trust, and for the transfer of the land where it belonged to the employer to the Trust together with an additional deposit in certain cases, would afford all the security necessary. The scheme in its present form would, it was believed, command the general support of employers and if adopted would effect a wide improvement in the housing of the working classes without loss to the Trust.

The Committee, in addressing Government, commented on Section 10, dealing with schemes for the accommodation of the poorer classes; Section 17, which enacts that all questions of law and procedure are to rest solely with the President of the Tribunal; Section 22, making a debenture, when it is payable to two or more persons jointly, payable to the survivor on the death of one of them; and Section 33 dealing with investments of securities.

The full text of the Chamber's letter commenting on the Bill will be found in *Appendix* **D-1.**

IMPROVEMENT TRUST FINANCES.

(See *Report* 1911, *pp.* 26, 293.)

A reference to the Report for 1911 will show that the Bombay Government stated in reply to an enquiry by the Chamber, that they had not up to then considered the proposal, put forward by the Municipal Corporation, Bombay, for an export duty of 4 annas a bale on cotton.

In addressing the Chamber again on the question in October, 1912, the Government of Bombay stated that a number of Improvement schemes had been represented from time to time under Section 23 of the City of Bombay Improvement Act, 1898, but that the Improvement Trust had hitherto been unable to undertake them for want of funds. It was admitted on all hands, Government asserted, that there was still need for further improvements in the city which, if carried out, would be conducive to the general benefit. It was extremely desirable that the Trust should take up, at any rate, the most urgent of these schemes without further delay. The recent subvention of 50 lakhs from Imperial revenues and the additions to the income of the Trust which would result from the amendments introduced in the Act would not alone be sufficient for this purpose. It had therefore been proposed that the Trust should receive further financial assistance in the shape of an annual subsidy and that this should be provided by one or other of the following alternative expedients :—

(i) A transit duty of 4 annas on every bale of cotton exported from Bombay.

(ii) A surtax on transfers of land and house property in Bombay City and Island.

Government asked to be favoured with the views of the Committee on these proposals.

The Committee in reply stated they very strongly objected to the proposed levy of a transit duty on every bale of raw cotton exported from Bombay as the article in question was not by any means a monopoly of this town in the same way as jute was in Calcutta, and even if it were, to tax only exports and leave the local consumption alone (when the object in view was the provision of funds for local improvements), was, the Committee submitted, an incorrect course of procedure.

If the suggestion meant a tax on all cotton coming into Bombay it might be less open to objection. A tax on articles consumed in the City itself in order to provide funds for local improvements is in accordance with modern principles, but in saying this the Committee pointed out it was not to be understood they approved a local tax on cotton, for they fully recognised the great value to the country of its foreign trade, and to any tax which would affect exports of the manufactured article there were in many ways the same objections as to a tax on exports of the raw material.

The Committee stated their views at some length from a foreign trade point of view and concluded by saying they viewed the proposal with grave misgiving and that they could not approve its adoption.

The question of a surtax on transfers of land and house property in the City and Island seemed, however, to be a fair charge for local improvements, as house property would benefit undoubtedly by the beneficent schemes of the Improvement Trust and on principle it was a tax which could not be objected to for the purposes for which the money was required. (*Appendix* **D-2.**)

ATTACHMENT OF MILITARY OFFICERS' PAY.

A copy of a letter from the Government of India, Army Department, on the subject of the attachment of the pay of Military Officers serving in India in execution of a decree by a Civil Court, was received through the Bombay Government, who requested to be favoured with the views of this Chamber on the proposals contained therein.

The Government of India explained that under Section 136 of the Army Act, deductions from the pay of a Military Officer could be made only when authorised by—

(*a*) The Army Act.

(*b*) Any Royal Warrant.

(*c*) Any law passed by the Governor General in Council.

Deductions from a Military Officer's pay, in satisfaction of the decree of a Civil Court, were not authorised under either (*a*) or (*b*); while there was a conflict of legal opinion as to whether under the Code of Civil Procedure such deductions were permissible or not.

The Government of India considered it desirable that there should be no ambiguity in the law on the subject, and they accordingly had under consideration the question of amending Section 60 of the Code of Civil Procedure so as to avoid conflicting judicial decisions being given under it. Before coming to any decision, however, they requested the opinion of this Chamber as to the form the amendment should take, *viz.*:—

(*a*) Whether it should be made clear that one moiety of a Military Officer's salary was liable to attachment in satisfaction of a decree by a Civil Court, or

(*b*) Whether such salary should be entirely exempted from attachment.

The Committee in reply stated that they favoured amendment (*a*). (*Appendix* **E.**)

IMPROPER USE OF THE ROYAL ARMS AND PRINCE OF WALES' FEATHERS.

The Royal Warrant Holders' Association of London addressed the Secretary of State for India in June 1911 recommending the adoption of legislation in India on the lines of Section 68 of the English Trade Marks Act of 1905, with a view to preventing the **improper use of the Royal Arms and Prince of Wales' Feathers.**

The matter was referred by the Secretary of State to the Government of India, who were disposed to think that if legislation were undertaken in India, it might take the form of an enactment somewhat similar to Section 68 of the English Trade Marks Act, 1905, combined with a penal clause on the lines of Section 20 of the English Merchandise Marks Act, 1887, to prevent the dishonest and fraudulent use of the Royal Arms by vendors and others.

The Bombay Government submitted the whole question to the Chamber for an expression of opinion.

The Committee after carefully considering the matter and consulting the Chamber's Solicitors, informed Government that it appeared to them from the correspondence submitted that the legislation was designed to benefit a very small number of Royal Warrant Holders in India as against traders in India who have adopted the Royal Insignia for the purposes of their trade or business, *bona fide*, and without any intention of deceiving purchasers of their goods by leading them to believe that the quality of the goods was by reason of the marks or designs thereon in any way superior.

It was pointed out that in England the use, by a trader, of the Royal Insignia, had a particular significance or meaning to practically every member of the British Public; but it was not so in India, except perhaps to the European Community and to the more highly educated Natives.

If legislation were to be undertaken the Committee thought that it would perhaps be better that it should be on the lines of Section 20 of the English Merchandise Marks Act, 1887, which rendered any person, who falsely represented, that any goods were made by a person holding a Royal Warrant or for the service of His Majesty or any of the Royal Family or any Government Department, liable on summary conviction to a penalty.

This question, the Committee understood, was not dealt with either in the Indian Merchandise Marks Act, 1889, or in the Indian Penal Code.

The effect of such legislation would be to protect the interests of the Royal Warrant Holders in India by enabling them to institute criminal prosecutions against persons who attempted to trade in competition with Royal Warrant Holders by falsely representing that their goods were the goods of Royal Warrant Holders, and would leave unmolested the *bona fide* traders who had adopted the Royal Insignia as their trade marks and who utilized those trade marks to denote that the goods are their own manufacture or the manufacture of some particular firm or person in England and nothing further.

The Committee contended that if legislation were introduced on the lines of Section 68 of the Trade Marks Act, 1905 only, the effect of such legislation would be apparently to place a weapon in the hands of the Royal Warrant Holders in India which might be used with great oppression on *bona fide* traders, owning trade marks of which the Royal Insignia formed the principal or a material feature.

In England, since the Patents Designs and Trade Marks Act, 1883, it was not possible to register any mark bearing the Royal Arms unless that mark had been used by the applicant for registration prior to the 13th August 1875,

and in all legislation in England subsequent to that date which was intended or designed to prevent the improper use of the Royal Arms, the case of a proprietor of a trade mark of which the principal or a material feature was the Royal Insignia who was entitled to use that trade mark was expressly exempted, as, for instance, by the proviso at the end of Section 68 of the Trade Marks Act, 1905.

Assuming that legislation were undertaken in India on the lines of Section 68 of the Trade Marks Act, 1905, with a proviso similar to the proviso at the end of that Section, it would be open to any Royal Warrant Holder in India to institute proceedings against any trader in India who used in connection with his trade or business any mark which had for its principal or material feature the Royal Arms or Prince of Wales' Feathers, and the onus would then be upon the trader to prove that he had used the mark prior to the passing of the Act which contained a Section similar to Section 68.

This might not be a difficult matter to prove at present, but it would become more difficult to prove every year with the result that later on, traders who were justified in using a trade mark, of which the Royal Insignia formed a part, might be bullied into abandoning their marks rather than engage in litigation which might prove troublesome and would certainly prove expensive.

Whilst the Committee appreciated the idea underlying the proposed legislation, they submitted that as conditions in England differed materially from those obtaining in India, established traders in this country should not be placed at a disadvantage as regards their trade marks, by a Legislative enactment on the subject, but if genuine trade marks could be excluded the use of the Royal designs in other ways might be prohibited. (*Appendix* **F.**)

REVENUE ADHESIVE STAMPS.

(See *Reports*, 1910, *pp.* 10, 145, *and* 1911, *pp.* 7, 118.)

It will be remembered that in October 1910 the Chamber suggested to the Government of India that a new set of Revenue Adhesive Stamps of certain denominations might be issued as it was contended that certain of these stamps might prove useful for the purpose of stamping Agreements, Guarantees, etc. It was also suggested that adhesive stamps might be used for stamping contracts for the sale and purchase of Bills of Exchange and also Government Paper Contracts.

On reconsidering the whole question, however, the Committee of this Chamber in 1911 in replying to a letter on the subject from the Punjab Chamber of Commerce, stated that in view of certain objections that had come under their notice, they thought it would not be advisable to extend the use of applying adhesive stamps to instruments such as agreements, etc.

A copy of the Chamber's letter to the Government of India was submitted by Government to the various Chambers of Commerce and Local Governments for an expression of opinion.

The Government of India in June 1912 stated that the replies received from the Local Governments and Administrations and the several Chambers of Commerce consulted, indicated that there was no strong feeling in favour of proposals so general as those put forward by this Chamber. No satisfactory scheme for reducing the risk of fraud against Government revenue or against forgeries and other fraudulent dealings had been put forward, and the Government of India therefore regretted that they were unable to modify the existing practice in the manner suggested.

At the same time it was pointed out that much of the inconvenience in commercia transactions to which the

Chamber had referred had been removed by the amendment of Rule 12 of the Rules under the Indian Stamp Act, 1899, permitting the use of adhesive stamps on instruments chargeable under Articles 5 and 43 of Schedule 1 of the Stamp Act when the amount of duty does not exceed two annas. (*Appendix* **G-1.**)

STAMP DUTY ON SHARE TRANSFER DEEDS.

(See *Report*, 1911, *pp.* 7, 118.)

It has been the practice in Bombay for many years past, and also in Calcutta and Madras, to effect **transfers of shares** in incorporated Companies by means of separate instruments of transfer and not by endorsement and these separate instruments of transfer were stamped with adhesive stamps, and no objection had been raised by the Revenue authorities in Bombay to this practice.

The Madras Chamber, however, in April 1912 brought to the notice of this Chamber that this practice was illegal inasmuch as it was not in accordance with the Stamp Act.

The Madras Chamber stated that a seller in Madras refused o sign a separate instrument of transfer of shares bearing adhesive stamps on the ground that the use of such stamps on separate instruments of transfer was illegal; that the question was referred to the Superintendent of Stamps, Madras, who obtained the opinion of the Madras Board of Revenue upon it and that the Board of Revenue confirmed the opinion that adhesive stamps were not permissible on separate instruments of transfer of shares and further expressed the opinion that such should be written on engraved or impressed sheets.

The Madras Chamber informed this Chamber that they had addressed a letter to Government on the subject and requested this Chamber to support their letter.

As this Chamber was advised that the opinion of the Madras Board of Revenue was right and that transfers of shares by separate instruments when stamped only with adhesive stamps were not properly stamped, the Committee addressed the Government of India in the matter in support of the representation of the Madras Chamber of Commerce.

It was pointed out that large numbers of shares change hands every day and, in the opinion of this Chamber, it was a matter of the most pressing importance that the practice in vogue, which had been tacitly recognised at all times since its inception, by the Revenue Authority of all the three Presidencies, should be legalised without any delay whatever.

It was further mentioned that the Chamber was advised that it was in the power of the Governor General in Council to effect the legalisation by making a rule under Section 10 (1) (*a*) and Section 10 (2) (*a*) of the Indian Stamp Act, 1899.

In August 1912 the following Notification was issued by the Government of India :—

In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to direct that the following Clause shall be substituted for Clause (*b*) of Rule 12 of the rules published with the Notification of the Government of India in the Finance Department No. 3632-Exc., dated the 29th June 1906, as subsequently amended :—

> " (*b*) Separate instruments of transfer of shares and transfers of debentures of public Companies and Associations."

The effect of the Notification is to legalise the use of adhesive stamps on share transfer deeds. (*Appendix* **G-2.**)

REGISTRATION OF LOST OR STOLEN CURRENCY NOTES.

The Government of India in June 1912 informed the Chamber that they had under examination the question of the value to the public of the system maintained in Currency Offices of **registering the numbers of notes** reported lost and stolen. Government after detailing the history of the development of the system stated that it seemed to them that the stopped note list did not afford adequate protection to the public nor render material assistance to the police, and in any case, that the benefits secured were not commensurate with the expense and trouble to which the Currency Department was put, and the delay and inconvenience occasioned to the public. The Government of India inclined therefore to the opinion that it was undesirable to retain any longer the system of registration of notes lost and stolen, but wished to have the advantage of the opinion of this Chamber on the subject before arriving at a final decision.

As the Committee were of opinion that the system was one which, whilst entailing a considerable amount of labour, provided a minimum of benefit they informed Government that they were in favour of its abolishment.

In a Resolution dated 12th November 1912, the Government of India stated that the Governor General in Council was pleased to direct the abolition of the system forthwith. (*Appendix* **G-3.**)

GOVERNMENT SECURITIES.

The Government of India addressed the Chamber in July 1912 with regard to certain suggestions which had been made for the alteration of the form in which **Government Securities** were held in this country.

Government pointed out that the position was that a holder of Government stock could either register it in Book Debt Account, receiving in exchange a stock certificate, or hold it in the form of promissory notes. It had been suggested that the latter form was no longer suited to modern conditions, the chief objections which had been urged against it being—

(1) that the system lent itself to forgery, the chances of immunity from detection being all in favour of the forger ;

(2) that a *bona fide* holder could never be sure of a good title until the note had been renewed ;

(3) that in the event of renewal Government accepted all liability for past endorsements ; that under the existing agreement with the Presidency Banks, who carried on the business of the Public Debt Offices on behalf of Government, this liability was borne by the Banks, and was a liability which they were unable to discharge satisfactorily, in view of the difficulty of verifying a large number of signatures, written probably in several different languages or forms of character ;

(4) that much inconvenience was caused to *bona fide* holders of promissory notes by the precautions which the Public Debt Offices had to take in order to safeguard themselves from loss and which necessitated numerous inquiries, and various formalities, before a note was renewed.

The Government of India enquired what weight the Chamber attached to these objections. Such objections did not, of course, apply to the book debt form, but in view of the fact that the latter, not being transferable by endorsement, was presumably only suited to the requirements of those persons who were in need of a safe investment as a permanent measure, or for protracted periods, and that by far the greater

part of Government securities were held in the promissory note form, it had been suggested that these defects tended to militate against the popularity of Government securities with the general public.

Government stated that various suggestions had been made for the improvement of the system in force, and enumerated three of the most important.

The gist of these was—

(1) Much of the inconvenience experienced by note holders on presentation of their notes for the purpose of renewal, might be obviated if the law regarding the endorsement of promissory notes were brought into line with the English law regarding endorsement of cheques payable to order. The Government of India, however, believed that holders of promissory notes placed great reliance upon the Public Debt Office becoming responsible for the genuineness of their title and it was questioned whether a reduction in this responsibility might not tend to render Government Securities unpopular.

(2) The creation of a fund out of which compensation would be paid for loss incurred through forged transfers.

(3) The adoption of a system of bearer bonds with interest coupons attached. In the event of the Chamber recommending the issue of bearer bonds, an expression of opinion was requested as to whether they should be an alternative to, or in substitution for, promissory notes.

The Government of India further stated that they had also under their consideration certain minor suggestions designed to minimise the inconvenience and trouble caused, both to holders of notes and to the Public Debt Office, upon the

renewal of promissory notes. Thus it had been suggested that, should the latter be retained in their present form the responsibility which rested upon the Public Debt Office to verify on renewal of a note, the genuineness of the chain of endorsements might be lessened if the period of six years, prescribed in Section 13 of the Act, after which Government was discharged from liability in respect of the original security, were reduced to three years.

The Government asked for the opinion of the Chamber on this point also and desired to be furnished with any other suggestions of a similar nature which the Chamber might wish to lay before them.

The Committee in replying to Government dealt in detail with the various proposals. The reply however is too lengthy to quote here in full, but will be printed in the Appendix. The following is a summary of the Committee's suggestions and comments :—

In the first place the Committee informed Government that it appeared to them that the time was hardly opportune to make any drastic changes in the form of Government Securities as it was doubtful whether those securities had ever been more popular than they were at the time of writing. The Committee stated that if the objections to the Promissory Notes in use were analysed they would be seen to proceed almost entirely from one of the three following causes :—

1. The liability accepted by Government and passed on by them to their Agents in renewing Government Promissory Notes.

2. The objections taken by the Public Debt Office to trifling discrepancies in signatures or to signatures which were more or less illegible.

3. Changes in regard to the forms of endorsement, &c., introduced by Government from time to time.

In regard to the first objection the Committee did not think the Public Debt Offices could relax the measures taken to satisfy themselves as to the genuineness of endorsements but they expressed the opinion that it would be satisfactory if the holder of a note under a genuine endorsement obtained thereby an absolute title to it against all parties notwithstanding the fact that some endorsement previous to the one in his favour was a forgery and any loss arising under a forgery would be confined to the two parties primarily responsible for it (leaving out of account the forger) *viz.*, the party who had lost the note and the party who took it under the forged endorsement.

Dealing with the second point mentioned above the Committee referred to the objections raised by the Public Debt Office in regard to trifling discrepancies in endorsements, such as a name ending with "jee" might also be spelt "ji," "bhai" as "bhoy," "ae" as "au," the rule being that a signature must agree letter for letter with the name as it appeared in the endorsement, and every letter must be clear and distinct. The Committee stated that if a certain amount of latitude were allowed to the Public Debt Office in the above connections a considerable amount of friction would be avoided.

As regards the third point, *viz.*, the changes introduced by Government from time to time in regard to the form of endorsements, the Committee pointed out that the most striking example of such a change was that which had been introduced in regard to endorsements in the alternative form. Endorsements in that form had been permitted for very many years and if it turned out as alleged, that the form was illegal the Committee contended that the best

course that could have been followed was to have had it legalised. Even although that course was not possible Government might still have minimised the trouble caused to holders by taking steps to permit of interest on notes payable to joint holders being drawn by any one of them as was done in the case of the bonds of many of the public corporations in India.

In regard to the question of the creation of a fund out of which compensation would be paid for loss incurred through forged transfers the Committee were of opinion that the suggestion would be very unpopular and even from a Government point of view did not appear to be entirely satisfactory.

The Committee also expressed the opinion that the proposal to issue Bearer Bonds in place of Promissory Notes would not appeal to the Public because of the dangers attaching to such documents through loss, theft, forgery or destruction by fire. There had been no demand for Bearer Bonds and the popularity of Government loans should not, the Committee were of opinion, be endangered by experimenting on the taste of the public for other forms than those which experience had proved to be attractive to all classes.

In summarising the whole position the Committee stated that the form of Promissory Notes in vogue was best suited to meet the requirements of the public under existing conditions but if it was thought advisable to remove some of these objections which were urged against them, this might be done by—

(*a*) An amendment of the law by bringing it into line with the English law regarding endorsement of cheques payable to order, with a further amendment, if it was possible to ensure that a holder of a Government Promissory Note under a genuine endorsement in his favour should have a good title to the note against all parties.

(*b*) Relaxing the rules in regard to slightly irregular and illegible signatures when it was obvious on the face of the note that the signatures had been made by the proper parties.

Finally the Committee observed that continuity in the practice relating to endorsements was advisable and if it were ever found hereafter that a recognized form of endorsement was illegal steps should be taken to have it made legal if that could be done and if impracticable every possible step should be taken to minimise the trouble caused to holders by the change. They also agreed that the advantages of holding stock certificates should be more prominently brought to the notice of the public than seemed to be the case. It did not appear to be generally known that in addition to securing a good title under such certificates the holder had no trouble in collecting his interest, as warrants were forwarded to him by post as the interest fell due. (*Appendix* G-4.)

CASH BALANCES IN LONDON.

The Karachi Chamber in June 1912 invited attention to a Note they had issued to all Chambers in India on the subject of the **excessive cash balances** held in London by the Secretary of State for India.

The retention of these colossal balances in London appeared to the Karachi Chamber to be contrary to the best interests of India and they stated that at the present time, when more capital was urgently needed for the development of India's railways, canals and other public works, and when for the attainment of these ends, this country could well afford to pay four or even four-and-half per cent. for capital, they were unable to see the advantage of withdrawing many millions sterling from India for investment in London in securities

bringing in a much lower return and in most of which the peoples, trades and industries of this country were in no way concerned.

Karachi enquired whether this Chamber could see its way to supporting a joint protest to Government against these excessive cash balances being retained in London by the Secretary of State.

(The Karachi Chamber's note on the Government of India's Cash Balances will be found in the Appendix.)

The Committee of this Chamber in reply to Karachi stated that whilst they would have preferred that the surplus revenue should have been loaned temporarily to the Indian rather than to the London market, they failed to see how under existing conditions a different system would in itself have provided additional funds for Capital expenditure on productive works unless it was contended that the amounts loaned represented excessive taxation, which would otherwise have been available for investment. The recent opium windfalls and the reasons given for some portion of the increase, by the Finance Member in his last Budget Speech, however rendered such contention difficult of proof.

This Committee hoped that the forecast of the Finance Member in his last Budget, with regard to the employment of £ 10,000,000 of the surplus balances, would become an accomplished fact during the current year and afterwards it was hoped the amount in London would be kept in the region of £ 6,000,000.

On this point the Committee favoured a representation to Government, being of opinion, as regards the future, that surplus revenue should be treated as a separate item; the sum so realized being utilized in the first instance in repaying temporary loans and afterwards in providing for productive works in this country. (*Appendix* G-5.)

H. E. THE VICEROY.

The following telegram was despatched on the 27th December 1912, by the Chairman, to the Private Secretary to H. E. the Viceroy in connection with the recent attempt on His Excellency's life :—

" On reassembling after the holidays the Committee of the Bombay Chamber of Commerce desire on behalf of the members to give expression to their feelings of horror at the dastardly outrage on His Excellency last Monday and to record their deep thankfulness for his miraculous preservation and for the wonderful escape of Lady Hardinge. The news of His Excellency's steady progress towards recovery is being received with the greatest satisfaction and it is trusted that a complete restoration to health will soon be effected."

TRANSFER OF CAPITAL TO DELHI.

In connection with the opinions expressed in the House of Commons on behalf of Calcutta interests, regarding the **transfer of Capital to Delhi,** the following telegram was despatched on the 17th June 1912, to the Secretary of State for India :—

" Bombay and Karachi Chambers of Commerce desire to disassociate themselves from adverse opinions expressed and criticisms made in House of Commons regarding move of Capital to Delhi. They fully approve the change and consider that statements of surrender to agitation and that flow of Capital to India is likely to be prejudiced thereby are erroneous and most misleading."

LOCATION OF THE OFFICE OF HEAD COMMISSIONER OF PAPER CURRENCY.

The Government of India in March 1912 addressed the Chamber in regard to the location of the **office of the Head Commissioner of Paper Currency** after the removal of

the Government of India from Calcutta. It was pointed out that this office was combined with that of the Comptroller and Auditor General, who was thus not only the Chief Audit Officer in India, but also adviser to the Government of India in matters of currency, exchange, and kindred subjects. It was obviously of vital importance that, in his capacity of Head Commissioner of Paper Currency, this officer should be able to keep in touch with the varied commercial interests of India and Burma, and with the movements of trade which exercised a predominating influence upon the currency policy of the Government. He must zealously watch and anticipate the monetary demands of the jute and tea industries in Bengal and Assam, the rice trade in Burma, the wheat trade in the Punjab and the United Provinces, and the cotton industry in Western India. He was responsible for bringing to the immediate notice of the Government of India any facts which affected or might affect the circulation of currency, both paper and metallic. In such matters he was, in short, the most important connecting link between the Government and the commercial interests of the country.

It followed, therefore, Government stated, that the location of the Head Commissioner's office was a matter that could not properly be decided with reference only to the particular city which was the political capital of the Indian Empire. So long as the political capital coincided with one of the great commercial centres, the convenience of having this officer at the headquarters of Government could properly be regarded as the deciding factor in the question of location. But such administrative convenience was a matter of small consequence in comparison with the importance of the considerations mentioned above, and, since the political capital was being moved to Delhi, it was necessary to come to a decision as to which was the most suitable place for the Head Commissioner's office.

The Government of India felt that the question before them was one that could not be summarily decided upon the basis of the relative importance and size of the various commercial centres in India. Though possessing an entirely open mind in the matter, they thought that it might conceivably be argued that the functions of the Head Commissioner of Paper Currency, in a country of such magnitude and where commercial interests were so diversified, could best be performed in a place which possessed a balance of advantages rather than an absolute advantage.

Finally, it was requested that the question might be considered without any reference to the audit and accounts functions which were performed by the Head Commissioner in his capacity of Comptroller and Auditor General.

It appeared to the Committee that the headquarters of such an official as the Head Commissioner of Paper Currency should be either :—

I. In one of the large Ports—where he would be in constant touch with the Banking and Commercial Communities, or

II. With the Government of India.

The Committee considered very carefully the relative positions of the two largest ports, Calcutta and Bombay. These they summarised as follows :—

Calcutta was,—

1. The sea-port for a thickly populated area doing an immense trade, and using a large amount of currency.
2. A market whose crops first matured after the rains, and gave the first stimulus to the money market.
3. A market exporting large crops which, however, in some important instances, were not subject to inter-

national causes affecting prices in the same way as cotton and seeds in Bombay and wheat in Karachi.

4. A very large importing market.

5. A market which first felt the influence, financially, of the Burma rice crop.

Bombay on the other hand was,—

1. The market for the precious metals.
2. The largest market for Government Paper.
3. The place where a free mint for gold was likely to be established.
4. The market doing by far the largest trade with the silver using countries.
5. A market having valuable crops for export which other countries also exported the prices for which were ruled, therefore, by international causes.
6. A large importing market.

A closer examination of these points showed that the markets which exercised a predominating influence upon the currency policy of the Government of India, were those for Cotton, Wheat, Seeds and Jute because they were liable to great fluctuations in quantities and values. Rice, Tea, Hides and Skins were of less importance, because the total value of each did not fluctuate so largely. Bombay was more interested than Calcutta in Cotton, Wheat and Seeds, and better information could undoubtedly be obtained in Bombay regarding the markets for these articles. The balance of trade depended, however, on imports as well as exports, and so far as imports were concerned, Calcutta was the larger market.

It appeared however to the Committee, that the Head Commissioner would also need to be in close touch with the

markets in Europe and America, if he wished to form reasonably correct estimates of the probable requirements of Indian produce in Europe and elsewhere, and of the quantities and values of manufactured and other goods likely to come to this country. Besides having a complete and efficient Bureau in India for supplying information regarding maturing crops and the money likely to be required to move them; the time when such crops would be ready to be marketed; prospective imports and so forth, he would need to be in frequent communication with London or some other suitable centre or centres.

Comprehensive information from many sources would certainly be necessary, if the Head Commissioner would be required to advise Government on the several points mentioned in the Government of India's letter above referred to.

This being so, the Committee after full consideration of the different interests involved informed Government that they were of opinion that the location of the Office should be, at any rate, at first in Delhi, as having a balance of advantages, or with the Government of India. It seemed to them that time alone would show what locality was best suited for the purpose, but for the present Delhi would be not only a neutral centre, but a convenient place from which the Head Commissioner could visit the different trading centres and producing districts in India. (*Appendix* **H—I.**)

LOCATION OF THE DEPARTMENTS SUBORDINATE TO THE DEPARTMENT OF COMMERCE AND INDUSTRY.

The opinion of the Chamber was invited in April 1912 by the Government of India regarding proposals in connection

with the location of certain departments subordinate to the Department of Commerce and Industry, after the removal of the Government of India from Calcutta.

It was stated that the removal of the Department of Commerce and Industry from Calcutta to Delhi, while placing it for the future in a more central position in relation to the large seaports and commercial centres of importance, would deprive the department of the close contact which it had hitherto enjoyed from November to March with the many important business interests of Calcutta. The Governor General in Council fully recognised that in matters affecting the interests of trade and commerce, constant communication and intercourse between the administration of the Department of Commerce and Industry and those who could best claim to represent the trade and commerce of the country was not only desirable but essential. No doubt these interests were represented on the Legislative Council, and their representatives would, as hitherto, be afforded ample opportunity, both in Council and through the ordinary official channels of securing due consideration for any representations they might desire to make. But the Government of India desired to ensure that full advantage should be taken of the greater facilities offered by the central position which the department would occupy in Delhi. They proposed that this should be achieved in two ways. Firstly, they had in view that regular tours involving a minimum stay at certain important centres should in future be undertaken by the Member and Secretary of the Department at convenient periods. These tours, they considered, might in the aggregate extend, subject of course to special exigencies of public business, to a period of some 12 weeks during the year, and might include a stay of from 3 to 4 weeks each in Calcutta and Bombay, respectively, the remainder being spent in visiting the other important centres, such as Karachi, Rangoon, Madras,

Cawnpore, etc., or perhaps, in part, in undertaking tours having some especial commercial object. It was not possible, Government said, to lay down hard and fast rules regarding the probable period of the year at which these places would be visited. This must depend not only upon other demands on the attention of the department, but also upon the touring arrangements, subject to the sanction of His Excellency the Viceroy, of the Government of India as a whole, and upon special circumstances which might require the presence of the Member for Commerce and Industry at headquarters in his capacity as a Member of the Government of India. It seemed probable, however, that the most convenient seasons for touring would be—

(1) the period between the removal of the Government of India from Simla on October 1st and the assembly of the Legislative Council at Delhi for the winter session;

(2) the period between the conclusion of the winter session of the Legislative Council at Delhi and the assembly of the Government of India at Simla on May 1st;

(3) a short monsoon expedition from Simla.

The first of these periods would probably be most suitable for visiting Bombay and Calcutta. Other centres of importance might be visited in the other suitable seasons. Considering the extent to which the great commercial interests of India were represented either at Calcutta or Bombay, it appeared to the Governor General in Council that it was unnecessary to fix a minimum period of touring for Karachi, Madras, Rangoon, Cawnpore, etc.; but the object in view would be that in the period allotted to these minor centres, Karachi, Madras, Rangoon and Cawnpore should, if possible, be visited at least once a year.

In the second place, it was observed, the orders issued in 1905 creating a Director General of Commercial Intelligence for India whose functions were then described as—

(1) to keep the Department of Commerce and Industry in touch with commercial interests and the commercial community,

(2) to supervise Government statistics,

(3) to answer commercial inquiries,

appeared now to require some modification. The importance of the Commercial Intelligence Office would be enhanced by the removal of the Department of Commerce and Industry from Calcutta ; and it seemed probable that one Director General would hardly be capable in the future of acting as a link between the Department and the Commerce of India as a whole. In India there was a natural division of trade between East and West. On the East side jute, rice, tea, coal and indigo were of leading importance. On the West, cotton, seeds and wheat were the chief objects of trade. It appeared, therefore, to the Government of India that a natural duplication of the staff of the Commercial Intelligence Office would be in harmony with the distribution of the trade of the country and would serve to strengthen the connecting links between the department and commerce. It seemed doubtful, from the experience of the last few years, whether the most active and industrious Director General of Commercial Intelligence, even by means of incessant travelling, could keep abreast with the developments of trade and commerce in all parts of India and Burma to the extent that was desirable, if he were to supply the Department with constant and complete information. The Government of India, therefore, had in mind the following proposals on which they wished to receive the views of the Chambers of Commerce. They proposed that there should, in future, be two Directors of Commercial In-

telligence, one with headquarters at Calcutta who would be primarily intent on watching the operations of the jute, rice, tea, coal and indigo markets, and one in Bombay who would similarly devote himself to watching the market in cotton, wheat and oil seeds. These Officers might be styled Director of Commercial Intelligence, Eastern Circle and Western Circle, respectively. They would work in close communication with each other, and information collected in either circle would be made fully available to residents in the other as well as to enquirers from abroad. By a simple duplication of records, commercial enquiries could be replied to equally efficiently and promptly by either Officer. At the same time, by the reduction of the area to be visited, each Director would be in position to attain a closer knowledge of commercial matters relating to his charge than was previously possible. The compilation of statistics, under the proposed re-organisation, would be effected in the Department of Commerce and Industry, at headquarters, on a system somewhat similar to that which existed before the appointment of Director General of Commercial Intelligence was created. It was observed that the Government anticipated from the measures outlined above a more constant and direct contact between the Department of Commerce and Industry and the great commercial centres of all parts of India than had hitherto prevailed. Government enquired whether these views had the concurrence of this Chamber.

4. Finally, a reference was made by Government to the future location of certain departments subordinate to the Commerce and Industry Department, which had relations with the commercial community. These were as follows :—

(1) The Post Office Department.

(2) The Telegraph Department.

(3) The Geological Survey.

(4) Chief Inspector of Explosives.

(5) Chief Inspector of Mines.

(6) The Patent Office.

Government remarked that there seemed no reason for separating the Post and Telegraph Departments from the Government of India, and that it was intended to remove these departments to Delhi. Similarly the headquarters of the Chief Inspector of Explosives must remain with the Government of India. The Chief Inspector of Mines was resident at Dhanbaid, and it was not proposed to disturb him. There thus remained for consideration the Patent Office and the Geological Survey. The Government of India wished also to receive the views of the Chamber in regard to these two departments.

The Committee gave the proposals their best consideration and informed Government that they agreed that in matters affecting the interests of trade and commerce, constant communication and intercourse between the Commerce and Industry Department and the Commercial Community was not only desirable but essential. They were glad, therefore, to note that the Member and Secretary of the Department would undertake regular tours every year and would probably spend three to four weeks in this City. The first of the periods mentioned, *viz.*, between October 1st and the assembling of the Legislative Council at Delhi for the winter session, was a suitable time for Bombay ; but the Committee pointed out that many commercial men do not return from Home until about the middle of November, when the Bombay season commenced and that a visit after this date would therefore be most convenient ; but the Committee of the Chamber would always be glad to see the Member and Secretary at an earlier date, and more especially if Commercial Legislation was impending.

The Committee also hoped the Member and Secretary would pay a short visit in April. The time spent on such a visit could, they recognized, be only a few days; but as April was the middle of the busy season in Bombay, any matters then arising regarding Railway Administration, Shipping and Finance could be brought to the direct notice of the Member in charge of the Department.

The Committee were glad to note the Government of India had arrived at the conclusion that the functions of the Commercial Intelligence Department now required some modification. They agreed that the importance of this office would be enhanced by the removal of the Department of Commerce and Industry from Calcutta, and were pleased to note the Government of India were considering the advisability of duplicating the Office and appointing a second Director for Bombay.

The Committee agreed that these Officers might be styled Directors of Commercial Intelligence of the Eastern and Western Circles respectively. They, however, expressed a hope that so far at any rate as the Bombay Office was concerned the staff would be on a sufficiently large scale to enable the Department to organize and carry out comprehensive schemes of Commercial Intelligence such, for instance, as an estimate of the Cotton Crop. This question had been under consideration for some time but owing, it is understood, to the inability of the existing staff to cope with it nothing had been done in the matter.

The Committee, however, went further by suggesting that under the new conditions, the Commercial Intelligence Office might well be made a more important Department as an active branch of Commerce and Industry and be thereby a link between the commercial community of Bombay and the Government of India. They stated that if the Office of Commercial Intelligence and the Local Office of the Head

Commissioner of Paper Currency, which, it was presumed, would be established in this City, could in some way be brought together and located under the same roof this end might be attained and there would then be in Bombay an important office of the Government of India which would keep Government fully advised of all that is taking place in financial and commercial circles, and would pave the way for the visits of the Member and Secretary of the Department. If this idea could be developed, the Committee felt that the Government of India and the Commercial Community would assuredly benefit by being in constant touch the one with the other, and this position could be strengthened if the Director of Commercial Intelligence was made, in effect a representative of Commerce and Industry to whom or through whom representations on all subjects connected with the Department might, if so desired, be made, such representations to be passed on by him to the Commerce and Industry Department and to carry the same weight as if made direct to the Government of India.

The Committee fully approved the lines on which it was proposed the two branches of the Intelligence Office should work and felt sure that by limiting the area to be visited by each Director, much good would result, for they agreed that under present conditions, the whole of India was too great a charge for any one man.

The Committee also concurred in the anticipation, that from the measures outlined there would be more constant and direct contact between the Department of Commerce and Industry and the great commercial centres of all parts of India than had hitherto prevailed, but believed at the same time that, as mentioned above the Office might with advantage be made a real and constant link between the Government of India and the Commercial Communities of East and West.

As regards the future location of the Geological Survey and Patent Offices the Committee saw no reason why the Survey should not be in Delhi as they believed its location there would be eventually for the best interests of the country as a whole and the Patent Office they considered should certainly be in Delhi. (*Appendix* **H-2.**)

PIECE-GOODS LIST.

(*See Report*, 1911, *pp.* 24, 260.)

An inquiry was received from the Director General of Commercial Intelligence as to whether this Chamber had any suggestions to offer with a view to the revision of the **List of Cotton Piece-Goods.**

The Committee, in reply, suggested the addition of "Artificial Silk" to the list in question, and submitted a sample of the cloth, which they pointed out, was made of cotton and wood pulp, and was quite a different article to silkette. They were of opinion that it should be classed separately, but the duty charged on importations was five per cent.

At a later date the Government of India issued a notification deleting the item "Wadding" from the list of Cotton Piece-Goods. (*Appendix* **I—1.**)

TARIFF REVISION.

(*See Report*, 1911, *pp.* 24, 263.)

The Director-General of Commercial Intelligence met a a Sub-Committee of the Chamber on the 27th November 1912 and discussed with them the proposed amendments of the Tariff Schedule.

A copy of the revised Schedule will be found in *Appendix* I—2.

TRADE AND NAVIGATION RETURNS.

(*See Report*, 1911, *pp.* 29, 306.)

Mention was made in the Report for 1911 of a proposal made by the Collector of Customs to discontinue in the table of general imports, foreign trade (No. 16 of Part I of the Annual Statement of the Trade and Navigation of the Presidency of Bombay), the separate specification of such tariff heads as have an annual trade value of less than Rs. 5,000. To this proposal the Committee agreed.

The Chamber were in April 1912 again addressed by the Collector who stated that on further consideration of the question he found that owing to the adoption by the Government of India of the new system with effect from 1st April 1911 of registration of imports of trade according to country of consignment in place of the old system according to the country of shipment—the table in question would need to be re-constructed. He mentioned that he had no record of imports classified under Tariff Heads according to the country of consignment for the years 1907-1908 to 1910-11 and the table would therefore be blank as regards the imports of these four years.

Again, with effect from 1912-1913, the Government of India had prescribed a revised list of articles under which imports and exports are to be specified in the trade accounts. A copy of this list was forwarded by the Collector. This change, he stated, would necessitate the merging of certain tariff heads under one trade head. As an example he quoted certain descriptions of iron and steel which were shown separately in the Import Tariff Schedule and which would in future be grouped together to constitute one head, "Iron or Steel," according to the new list.

It will thus be seen that as far as the showing of the tariff heads were concerned the table would not be complete for

the next five years, nor would it show all the heads separately as explained above even after that period.

In these circumstances the Collector proposed to omit in future the tariff heads from the table, but pointed out that the revised list of articles introduced by the Government of India included several of the tariff heads. This list had moreover been largely extended so as to meet the requirements of the public, and would, the Collector thought, adequately compensate for any loss of information that might be entailed by the disappearance of the tariff heads from the table. Before, however, coming to a decision the Collector wished to have the opinion of the Committee as to whether there was any objection to this proposal from the point of view of the mercantile public.

The matter received the careful consideration of the Committee who approved of the alterations mentioned and informed the Collector accordingly. (*Appendix* I—3.)

CUSTOMS ARRANGEMENTS AT THE ALEXANDRA DOCKS.

The Collector of Customs on 2nd September 1912, addressed the Committee in regard to the **Customs arrangements** to be adopted when the Alexandra Docks were open to traffic. He intimated that the new Custom House would not be ready in 1914 when, he anticipated, the Alexandra Docks would be opened, and though he expected that substantial progress would have been made with the project he feared that the new Customs building on the Ballard Pier would not be ready for occupation for some time after the opening of the Docks. He recognised that it would not be possible to administer, satisfactorily, the Customs arrangements in the Alexandra Docks either from the Town Custom House or the Prince's Dock Custom House. Practi-

cally all the liners would be allotted preferential berths in the Alexandra Docks, and the import work at these Docks would, he stated, consequently be heavy. It was therefore clear that a temporary Customs House would be required at the Alexandra Docks. The Port Trustees had, in their scheme for shed accommodation in the new Docks, agreed, at the request of the Custom Department, to allot a special shed for liquors. The original intention was to utilize this shed solely for the purposes of assessing duty on liquors, all liquors (except beer in casks) being railed direct from the wharf. It would not, however, be possible at first to make use of this shed for the purposes intended, and the Collector proposed, with the concurrence of the Port Trust, to utilize the Liquor Shed as a temporary Custom House. The size of the shed, the Collector considered, was sufficient to accommodate a fairly large staff of about 40/50 clerks and officers.

As the greater portion of dutiable imports would be landed in the Alexandra Docks, the Collector proposed to concentrate appraisement work at the Liquor Shed. The gazetted staff posted there would ordinarily consist of two Assistant Collectors, both of whom would be empowered finally to settle all questions arising out of the appraisement of goods, except such, as being of major importance or as involving matters of principle, must necessarily be referred to the Collector. Under these two officers there would be working in the Liquor Shed a full staff of Appraisers and Examiners. In the Liquor Shed itself would be posted that section of the Appraising Department which dealt with the assessment of Piece-goods (cotton and woollen) and machinery, etc., as well as a number of Appraisers who would scrutinise invoices, in the case of goods liable to duty on invoice value, or assess duty in the case of goods liable to duty at market values. Ordinarily, however, no goods would be brought to the Liquor Shed for examination and viewing. There would be no

accommodation in the Liquor Shed for this purpose; and in fact no accommodation had been provided in the plans of the new Custom House for an examination hall. The Collector stated that the system which would be adopted in future, would be that followed in Calcutta; when goods must be viewed for Customs purposes, the examination would be conducted in the shed where the goods had been landed or were lying. At each of the transit sheds served by the preferential berths allotted by the Port Trust to the Liners, the Collector proposed to post two Examining Officers; and these would be formed into groups controlled by a Senior Appraiser or Examining Officer.

The system would necessitate provision at the Liquor Shed for payment of duty and the Collector proposed to provide there a sufficient staff of Cashiers, etc., for this purpose.

The practical effect of the new system might be summarised as follows:—In the case of piece-goods and similar imports which could be assessed and scrutinised on shipment samples, the procedure would be almost identical with that in force now; in the case of other goods where examination was required, the examination would be conducted at the shed; but it would take place after the payment of duty so that clearance might follow immediately afterwards.

As regards tariff-rated goods, the Collector stated that he had inquired of the leading sugar merchants, if they would avail themselves of a system under which duty would be paid before weighment and goods cleared immediately after; any adjustment necessitated by the results of weighment being made in the importer's account with the Department. With one exception all the firms consulted declined this offer. The Collector therefore proposed to deal with tariff-rated goods on the existing lines, that is to say, the Bill of Entry would be presented in the first instance at the

shed to the Examiner in charge of the scales who would weigh and record his weighment on the Bill of Entry. The Bill of Entry would then be taken to the Cash Department and duty paid.

The Prince's Dock Custom House would still be maintained, at any rate, until the new Custom House was ready.

As regards the Town Custom House the Collector did not propose any changes.

The Collector also wished to know whether the Committee had any suggestions to offer for the improvement of the proposed arrangements.

The Committee stated that they considered the arrangements detailed above very satisfactory and a great improvement on the existing system. The site of the Liquor Shed was convenient and the examination in the shed of goods requiring inspection would be a great advantage. The arrangements at the Prince's and Victoria Docks also appeared to be sufficient.

The Committee were glad to note that work would be carried on at the Town Custom House as at present.

Dealing with tariff-rated goods the Committee suggested, with regard to the payment of sugar duty, that it should be made optional for merchants either to pay the duty before weighment and adjust differences afterwards or to have the sugar weighed first and pay the exact amount. (*Appendix* I-4.)

VISIT OF THE HON'BLE SIR T. R. WYNNE.

The President of the Railway Board met the Committee of the Chamber on the 13th March 1912 for a discussion on Railway matters.

After welcoming Sir T. R. Wynne, the Chairman stated that the Committee wished to discuss with him the proposed absorption of the Oudh and Rohilkhand State Railway system

by the East Indian Railway, a proposal to which they strongly objected, unless steps were taken to fully safeguard the present and future interests of Bombay and Karachi in the O. and R. Districts ; and the inability of the railways at the present time to deal expeditiously with the traffic required for export. As regards the delay in handling traffic, the Chairman mentioned that this had been felt since early in December, when preparations were being made for the Durbar, and that latterly the position had become very acute. The difficulty was generally referred to as a shortage of wagons ; but although, undoubtedly, a large number of wagons had been sent across to the other side of India to carry coal, and a large supply was engaged in carrying hay to the famine districts, the probability was that the present block was due partly to the difficulty of passing wagons along the lines and also to an actual shortage of rolling stock. The question seemed to resolve itself into one of more sidings and crossing stations, larger railway yards up-country, doubling of lines in various directions, additional rolling stock, which should be promptly supplied, and so forth; and until there was a comprehensive programme embracing all these points he did not look for much material improvement, as the normal increase of railway facilities, including rolling stock, was not now, in his opinion, equal to the increasing needs of the country. He then mentioned that, although the position at the time might be somewhat abnormal owing to the famine and the shortage of coal, it was hardly open to question that railway facilities were deficient. Looking forward as he did to a rapidly increasing trade, during the next three years, it seemed very desirable that the question should now be considered from all points of view. Two reasons, no doubt, accounted for the difficulties at the present time, one being that the railways on this side of India had been allowed to run very short of coal and that it had been

necessary for them to send a large number of wagons to Bengal for supplies which were urgently needed. He expressed surprise that this shortage should not have been foreseen and provided for. No doubt the Durbar traffic was in some measure responsible for the inability of the railways on the other side of India to carry coal, but this was a matter which might have been anticipated by the railways and supplies should undoubtedly have been laid in some months ago. The other factor in the situation was undoubtedly the famine in Guzerat. So far as this was concerned, it was impossible to blame the B. B. & C. I. Railway; for they could only carry famine traffic when it was offered, but it certainly seemed very strange that arrangements were not made by the officials in the famine districts to lay in large supplies of hay before Christmas when there would have been plenty of wagons available. That there would be a severe famine and that large supplies would be required must have been known many months ago and it was very hard indeed on traders in Bombay, who had to fulfil engagements made many months previous that they should now be told that, owing to famine and shortage of coal, it was impossible to supply wagons to bring down the produce from up-country. The Chairman referred to a resolution which had been brought forward in the Imperial Legislative Council by Sir Vithaldas Thackersey ten days previous on the question of Railway Administration and alluded especially to that part of it which suggested that as regards the fixing of rates, two commercial members should be associated with the Railway Board. Whilst he did not think a plan of this kind was quite practicable, he suggested that as regards increased facilities for moving the traffic, commercial men might be brought into consultation with the railways and the Railway Board, with a view to a complete programme being drawn up for the requirements of the next three or five years. No doubt the railways would, in the first instance, be

asked to send in a full statement of their needs; and if these were considered sufficient it would not, perhaps, be necessary to take any further steps beyond endeavouring to obtain the money necessary for the works required. So far as grants were concerned, the Chairman understood from conversations he had had that in the past, in some cases, the railways had not been able to spend during the year the money that had been allotted to them. If so, he thought the railways should be advised to look well ahead in their recommendations, and that arrangements should be made to finance them over a period of say three or five years as the case might be. It seemed to him that Railway Workshops might require enlarging; that many station yards up-country also needed extending; that lines should be doubled in various places, and many additional sidings laid down. No doubt much additional rolling stock was also required, but the rolling stock now existing could surely handle a very much larger traffic if the railways provided the necessary facilities in the way of additional sidings and so forth. As regards money he considered the Government of India should certainly give largely increased grants in the future, and that when surpluses occurred demands of the railways for more capital should receive additional consideration. He also referred to the surplus cash balances which to a large extent might also be used for railway purposes.

Sir Trevredyn Wynne, in reply, said:

With regard to the proposal made that the E. I. Railway should take over the working of the O. and R. Railway, he would like to make it quite clear that Government was not in anyway committed to this arrangement, and he felt sure that nothing would be decided finally until Bombay and Karachi had had the fullest opportunity of expressing their views on a question such as this in which they were very largely interested.

The proposal had been put forward by the E. I. Railway and it would be examined on its merits, after full consideration of all the conflicting interests involved. The O. and R. Railway was doing very well as a State-worked line having paid 4¾ per cent. in 1910 and 6 per cent. in 1911 and there were many reasons why it should continue to be worked as a State line.

With regard to the difficulties and delays which were occurring in Railways generally dealing with traffic which was offering, he desired to refer the Committee to the statement he had recently made in the Imperial Legislative Council dealing with this matter. For ready reference he asked permission to hand to the Committee a copy of these remarks in anticipation of their being published in the *Gazette of India*:—

"Briefly, the difficulties now being experienced are due "primarily to the unprecedented, and I think, I may "say, unexpected development of trade at the present "time which has outstripped the capacities of the "Railways and, incidentally, to other causes, and is "only partly due to shortness of rolling stock.

"The reason why Railways are unable to carry the "present abnormal traffic is because terminal facilities "at Ports are inadequate; because single lines are "now being taxed beyond their capacity; because a "big fodder famine traffic has to be dealt with at the "same time as a big export business; because Rail-"ways being short of coal, owing to the unprecedented "traffic which they now have to deal with, are employ-"ing a large number of wagons on this traffic, because "there has been a large rise in steamer freights for "coal thus diverting its carriage to railways and also "to difficulties, I understand, about water for locomo-"tives in the famine area where water is scarce."

Sir Trevredyn thought that what would be of most interest to the Committee was some assurance that action would be taken in order to ensure that trade could rely on prompt railway transport in the future.

The statement just referred to deals with this point. The very large sum of 65½ crores had been allotted during the six years April 1907 to April 1913 for expenditure on open lines and rolling stock for the purpose of increasing the carrying capacity of Indian Railways. That this sum had been effective was illustrated by the fact that the railways for the year 1911-12 will have carried 25 per cent. more traffic than they did and were able to do three years ago. Works were in progress designed to still further increase the carrying capacity of railways and more rolling stock was under order.

He assured the Committee that the Railway Board fully realised the immense importance of reliable and prompt railway transport as a vital necessity in the development of Indian trade and had steadily worked to this end, and would continue to do so with the funds at their disposal.

With regard to the suggestion that commercial men might be brought into consultation with the railways and the Railway Board, with the view of a complete programme being drawn up for the requirements of the next three years, he pointed out that commercial men would hardly be of any assistance in deciding what works should be built to increase the capacity of a railway.

In regard to their dealings with Railways as consignors and consignees, he was under the impression that traders and railways and the Railway Board were in very close touch. The direction however in which the advise and assistance of commercial men would be most useful to the Railways and

the Railway Board would be if they would forecast the probable development of trade for periods of three years ahead and keep them fully advised of possible developments of new traffics arising which would have to be provided for. He thought that even the Commercial Community hardly anticipated the immense development of trade that was occurring.

In conclusion, he said he would like to reiterate that the Railway Board were firm believers that reliable Railway transport was a most important factor in the development of Indian trade as it enabled merchants to make engagements with certainty of being able to fulfil them. Holding this view the Committee might rely on the Railway Board giving as much effect to it as they were able to within their financial limits.

A cordial vote of thanks to Sir T. R. Wynne terminated the proceedings.

CONGESTION ON RAILWAYS.

A telegram was sent to the Railway Board in May last drawing attention to the large quantity of produce lying at up-country stations awaiting transport and stating that merchants in Bombay were very seriously inconvenienced and were also being put to great loss because of the inability of Railways to handle this produce sold to foreign buyers and for which steamers were waiting.

A letter followed in which it was stated that the Committee were of opinion that the whole question resolved itself into one as to the provision of funds for the improvement of open lines. It was pointed out that the whole tenor of the late Mr. Thomas Robertson's report, dated 25th March 1903, went to show his conviction that what the Railways of India

required was not so much any very large increase in their goods stock but the provision of funds for improvements on a liberal scale to enable them to deal more expeditiously with the traffic and to get more work out of their existing rolling stock. He criticised the present system of financing Railways in India under which " no Railway knows, or is able to form an accurate estimate of the sum which will be allotted to it during a series of years, or even two successive years," and expressed the opinion that such a system " strikes at the very root of commercial success and must lead to a waste of public money and to business being seriously hampered." Speaking of the Company worked Railways he remarked, " the capital expenditure of Company worked Railways is almost entirely connected with improvements, and it seems to me to be quite certain that if this expenditure is to continue to be governed by the programme, it will be impossible to give railways the facilities they require within anything like a reasonable time unless the present limitations of the programme are removed."

The Committee stated that they were convinced that the experience of the past 8 or 9 years had fully justified the conclusions arrived at by the late Mr. Robertson, and they regretted to have to record their opinion that the Bombay Railways, at any rate, were still incapable of meeting the demands made upon them during the busy season, and that they had little confidence that, under the present financial arrangements, any improvement, at all commensurate with the yearly increasing requirements of the trade, was to be expected.

The Committee further stated that they understood that the Indian Railway Finance Committee of 1908, presided over by Sir James Mackay (now Lord Inchcape), recommended that the programme of annual expenditure on railway construction and development in India should be

fixed at 12½ million sterling, equal to Rs. 18¾ crores, but so far, although there had been considerable increase of trade, this amount had never been available, and for the current financial year the allotment was Rs. 13½ crores only. It was possible that additional funds might be forthcoming and the Committee earnestly hoped this would be the case, but they stated that they were aware that the expenditure of large sums of money on works distributed over a wide area required that preparation should be made well in advance, especially in cases where the importation of material from England was involved, and they did not believe that a satisfactory solution of the present difficulty would be arrived at unless each railway could be assured of an adequate allotment for a series of years.

The Committee without entering into details as to the nature of the improvements which were required, as this information was doubtless at the disposal of the Railway Board, stated that they believed that although a moderate and steady increase in the supply of goods wagons would be a necessity for some years to come, relief must be mainly sought in the doubling of single lines, the enlargement of sorting and marshalling yards at the more important points, and the increase of siding facilities at intermediate stations for crossing and passing traffic.

In conclusion the Committee repeated that the existing methods of financing the Railways of India had proved a failure, and they urged that the whole question should be taken into consideration by Government without delay, with a view to the adoption of some system under which Railway Administrations would be assured of an adequate amount of money each year for a series of years, in order to enable them to increase the carrying capacity of their lines to the extent which the trade conditions of the country demanded.

After consulting the Bengal and Karachi Chambers, the Committee on 25th May forwarded the following cable to the Indian Section of the London Chamber of Commerce :—

" Bengal, Bombay, Karachi Chambers earnestly request Indian Section protest energetically to Secretary State regarding inability of Indian Railways to handle traffic. Congestion in every direction and present position deplorable owing to insufficient funds for equipment having been allotted for some years. Largely increased grants for several years indispensable. Consider present method financing Railways unsuitable. Merchants and trade generally seriously inconvenienced. No immediate relief apparently possible. Question must be dealt with promptly or Indian trade and agriculture will seriously suffer in future. Trade requirements now far ahead of Railway facilities. Recommend publication this telegram. "

In connection with the inability of Railways to supply wagons the Committee addressed the Railway Board in June 1912, and pointed out that during the present busy season the Bombay Railways had been obliged regularly to supply their own wagons to carry their locomotive coal from the Bengal Collieries and that, in consequence, a large number of wagons had, throughout the season, been locked up in this traffic, the carrying capacity of the Railways for public traffic being correspondingly reduced.

It was believed, the Committee continued, that normally the East Indian and Bengal-Nagpur Railways provided the wagons in which Bengal coal was supplied to other railways and that the existing situation had arisen owing to their refusal to do so on account of the heavy public traffic on their own systems. It was recognised that a large number of wagons were required for the carriage of Bengal coal for the different railways, but the existing arrangement, which ordinarily

allotted the traffic to the wagons of the Railways on which the Collieries were situated, and at the same time allowed the railways to repudiate their liability to provide wagons whenever they found it inconvenient to supply them, was one which the Committee considered to be extremely unsatisfactory from the point of view of Bombay trade.

The wagons required for this locomotive coal traffic should be quite apart from, and in addition to, the stock necessary for public traffic and the arrangements for their ownership and working should be such as to prevent the E. I. and B. N. Railways from exploiting neighbouring lines to the detriment of the ports they serve.

The Committee in asking for the views of the Railway Board on the subject stated they considered it to be one of considerable importance in the interests of Bombay trade.

The Indian Section of the London Chamber of Commerce interviewed Lord Crewe in June last and in this connection the Committee of this Chamber despatched the following cables:—

(1) "Regarding your interview with Lord Crewe, June tenth, reference administration Indian State Railways, this Chamber strongly emphasizes present difficulty as due to insufficient funds having been allotted for equipment, doubling of lines, efficient water-supply, larger stations and marshalling yards and increased facilities generally for moving traffic. Abnormal increase number of wagons to be deprecated until Railways are equipped efficiently to deal with them. Important question is that lines should be thoroughly equipped for working traffic and for this largely increased funds necessary over series of years to complete comprehensive programmes. Present supply wagons can do much

more work if this is done. Higher interest might be offered for loans for this special purpose."

(2) "Your interview with Lord Crewe, Bombay Chamber deprecates further enquiry by experts as valuable time will be lost and requirements here well understood. Question is undoubtedly improved methods of finance with largely increased grants to supply past deficiencies and provide for future needs. Present Railway financial policy far too restricted to cope with India's growing trade requirements. If delay occurs position next and following seasons will again be serious. Please publish this."

The Railway Board were also telegraphed to in the following terms:—

"With reference interview with Lord Crewe, Bombay Chamber deprecates further enquiry by experts as this will only delay matters and requirements here are well understood already. Chamber has cabled this to London stating also that question is undoubtedly improved methods of finance with largely increased grants to supply past deficiencies and provide for future needs. If delay occurs, position next and following seasons will again be serious. Chamber however considers that enquiry into general railway working most advisable as many abuses exist which must be remedied if trade is to be carried on satisfactorily." (*Appendix* J-1.)

INDIAN RAILWAY FINANCE.

A copy of a representation made by the Karachi Chamber of Commerce to the Government of India on the subject of providing adequate financial resources for the further development and equipment of the Indian Railways, was

received by this Chamber, with a request that the Committee would accord it their support.

Karachi pointed out that although the Indian Railway Finance Committee, which was appointed in 1907, recommended that £ 12,500,000 should be spent annually on railway construction and equipment in India, last year the sum provided was only £ 9,500,000, whilst for the current year (1912-13) the total allotment to Indian Railways is but £ 9,000,000, of which practically the whole is to be devoted to existing lines.

The Committee of the Karachi Chamber viewed the situation with feelings of the gravest concern and were of opinion that unless something was done immediately, the complexities of the situation must of necessity multiply and progress of the country be materially checked.

The crux of the whole difficulty appeared to them to be a financial one. They submitted that Government should raise money freely at higher rates than 3½%, either by increasing the rate of interest or by offering India loans at a discount that would bring about the same result, *i.e.*, a higher return to the investing public.

To summarise: Karachi were of opinion that the Indian Railway Finance Committee's recommendation of an annual grant of £ 12,500,000 should be acted up to in full; that if the Government of India were unable to obtain this sum from surplus revenue and loans at 3½%, then Government should at once face the situation and borrow at the market rate of the day, but on no account delay railway construction in the hope of obtaining cheaper money at some future date; lastly, as a temporary measure and in order to make up for lost time, Government should utilize a substantial portion of their present £ 17,000,000 cash balance in London by converting

£ 3/5,000,000 of it into an India sterling loan for the improvement and extension of Indian Railways.

The Committee of this Chamber in reply stated that they agreed that an annual grant of at least £ 12,500,000 was absolutely necessary and would even like to see it raised to £ 14,000,000. Whilst they were of opinion that a four crore loan—or even more—might this year have been raised at 3½%, they favoured for the present the issue of short-term Bonds in payment for rolling stock or otherwise.

Provided satisfactory arrangements could be made regarding security and the payment of interest, the Committee of this Chamber were of opinion that the Railway Companies might be allowed to borrow either in India or in London in the same way and on the same terms as is permitted in the case of public bodies.

Until these and other methods had been found impracticable, the Committee of this Chamber were not in favour of Government offering more than 3½% for their loans.

In commenting on the suggestion contained in the final paragraph of the Karachi letter *re* Cash Balances in London, the Committee of this Chamber stated that they understood that some £ 10,000,000 out of the £ 17,000,000 was destined for irrigation, railways, etc. The remainder would not, it was felt, be in excess of the requirements of the Secretary of State. (*Appendix* J-2).

DRAFT RULES UNDER THE INDIAN RAILWAYS ACT, 1890.

In November 1911 the Railway Board forwarded for the views of the Chamber certain draft rules for the carriage of offensive and dangerous goods by rail. The Committee consulted members of the Chamber and others interested, and replies were received from two firms suggesting modifications

in the rules in regard to the despatch of certain dangerous goods in small quantities by mixed and passenger trains.

The Committee passed on the replies in question to the Railway Board.

The full text of the Rules and the Chamber's letter to the Railway Board will be found in *Appendix* **J-3.**

SIMPLIFICATION OF GOODS TARIFF.

The Secretary of the Railway Conference Association informed the Chamber that a meeting of the Goods Classification Committee would be held at Calcutta on Monday, 20th January 1913 ; and requested that any subjects that this Chamber might wish its representative to discuss with that Committee might be notified not later than the 15th December 1912.

A circular was accordingly issued to all members requesting them to submit to the Chamber any suggestions they might wish to put forward.

In response to the above request, suggestions were submitted by certain members and were passed on to the Railway Conference Association.

Briefly these were: (1) the inclusion of fire risk in all Railway Risk rates ; (2) the question of timely notice being given before railway rates are enhanced ; (3) the despatch of goods by the cheapest route, in the case of stations from which goods can be booked to destination by two or more routes ; (4) re-weighment by consignees and refund of overcharges ; (5) the classification of chemicals. (*Appendix* **J-4.**)

DAMAGE BY FIRE TO GOODS IN TRANSIT BY RAIL.

(See *Reports*, 1910, *pp.* 44, 279 *and* 1911, *pp.* 31, 332.)

The attention of the Committee was drawn in March 1912 to a fire which occurred on the 29th January at Paras Station

on the G. I. P. Railway, whereby 80 bales of cotton out of a consignment of 98 bales were destroyed. The goods were despatched from Amraoti to Colaba on 28th January. Although the remaining 18 bales, which were more or less damaged and some loose contents were forwarded to Colaba on the 2nd February, or four days after the fire had taken place, no advice of the loss was given to the consignees by the Traffic Department of the G. I. P. Railway, until the 16th February, or nearly three weeks after the fire had occurred; and this intimation was apparently the result of a visit by the consignees on the 15th February to the Traffic Department to advise that they (the Consignees) had received an intimation from the consignors at Amraoti of the loss and to ask for information on the subject. In answer to this, it was understood that the Traffic Department then stated that they had received no advice of the loss. As the Cotton Market at that time was advancing and as the Insuring Office would only pay the value of the burnt cotton on the day of the fire, the Consignees were put to considerable loss, in replacing the bales to fulfil a contract of sale they had made on February 10th.

In bringing the above facts to the notice of the Agent of the G. I. P. Railway the Committee stated that in March 1911 a similar incident arose and the correspondence was submitted to the General Traffic Manager, who minuted to the effect that the delay in advising the Consignees of the damage to their consignment was due to the fact that reference had to be made to the forwarding station for the purpose of ascertaining to whom the goods belonged. Steps had, however, been taken which would, the General Traffic Manager hoped, ensure prompt advice being given in future cases of damage by fire to goods in transit.

The Committee accordingly enquired from the Agent as to what steps had been taken to remedy the grievance, and what

the reasons were for prompt advice not being given on the occasion referred to above. They also requested to be informed what action it was proposed to take in future with a view to improving the existing unsatisfactory position.

The Agent in reply stated that subsequent to the incident that took place in March 1911, orders were issued that in such cases consignees were to be advised at once by the Head Foreman, Colaba.

In the particular instance under reference the Head Foreman at Colaba had intimation of the fire, and in addition received orders by telephone from the General Traffic Manager's Office on the 29th January 1912 to advise the consignees immediately. Unfortunately he neglected to carry out these instructions and had been suitably dealt with in consequence.

The Agent stated that as regards the future it had been arranged that Consignees would be advised by the General Traffic Manager's Office direct, and it was hoped that no further difficulty would arise.

He however pointed out that whilst the Company would do all in their power to ensure prompt advice, they were not under any statutory obligation to inform consignees of fires within any specified period. The particular consignment referred to was booked at Owner's Risk under Risk Note Form B, and this absolved the Company from all liability. (*Appendix* J-5.)

OUDH & ROHILKHAND RAILWAY.

Proposed absorption by East Indian Railway.

It was brought to the notice of the Committee, early in the year under report, that a proposal was under the con-

sideration of the Government of India for the absorption of the Oudh & Rohilkhand Railway system by the East Indian Railway. The Committee viewed this step with grave concern in view of the trade of Bombay with the districts around Chandausi, Bareilly and Moradabad which under the new conditions would certainly be diverted to Calcutta. The Committee were also of opinion that the natural extension of the Nagda-Muttra Railway to Aligarh, which this Chamber has been urging for a long time, in order that there might be direct communication between Bombay and the districts in the Oudh & Rohilkhand system, might be seriously jeopardised if the proposed amalgamation was carried out. The Committee accordingly addressed the Government of Bombay with a request that they would represent the matter promptly to the Government of India so that the interests of Bombay might be fully considered before the question was finally decided. They pointed out that it was extremely important for Bombay, in view of the heavy expenditure on the New Dock and the Trade Depôt that the connections with Northern India should be improved and extended, and any step which was likely to divert traffic from its natural outlet at Bombay must be viewed with very grave apprehension by the mercantile community of this City.

The Committee took the opportunity of discussing the whole question with the President of the Railway Board, Sir T. R. Wynne, when the latter visited the Chamber in March 1912. (*Appendix* J-6.)

TRANS-PERSIAN RAILWAY.

(See *Report*, 1911, *pp.* 30, 310.)

As will be seen from the Report for 1911 the Karachi Chamber asked for the support of this Chamber to a

representation they had addressed to the Government of India, protesting against the hypothecation of Persian Revenues to the support of a local Persian Railway to the Persian Gulf. The Karachi Chamber urged that the larger scheme of linking up the Russian and Indian Railway systems was more deserving of support.

The Committee, however, could not see their way to approach Government on the subject and informed the Karachi Chamber accordingly.

In February 1912 this Chamber was again approached by the Karachi Chamber on the question of the locality of the break of gauge on the proposed Trans-Persian Railway. The Karachi Chamber dissented from the view expressed in certain statements that had appeared in the English and Russian Press to the effect that the sea-board of the Persian Gulf at Charbar or Bunder Abbas would be an appropriate point at which to locate a break of gauge. The Karachi Chamber were of opinion that the interests of British trade demanded that the break of gauge should not be allowed to occur at any point south of the Russian sphere of influence as defined by a line drawn from Kasr-i-shirin to the north-west corner of Afghanistan through Ispahan and Yezd.

Again in June 1912 the Karachi Chamber in submitting copies of representations it had made in support of an early construction of the line asked for this Chamber's co-operation.

The Committee, however, after giving the whole question due consideration were not prepared, at the moment, to move in the matter and informed the Karachi Chamber accordingly. (*Appendix* J-7.)

ÆRIAL ROPEWAYS.

The Upper India Chamber of Commerce submitted to this Chamber a copy of a letter they had addressed to the Government of the United Provinces urging the desirability of Government assuming powers to grant concessions for the construction and working of **ærial ropeways.**

They stated that some privately owned ærial ropeways already existed, but in the case of such concessions as were under consideration the question of a right of user over private and Government land arose. It was suggested therefore that legislation should be undertaken for the purpose of enabling Government to grant concessions conferring certain necessary powers and to enable adequate control for the safeguarding of life and property, etc., to be exercised.

The Upper India Chamber enquired whether this Chamber would be prepared to support the above proposal.

In reply the Committee stated that the question would have their best consideration if submitted to them for an opinion. (*Appendix* **J-8.**)

FASTENING OF TELEGRAM ENVELOPES.

The Director-General of Telegraphs informed the Committee in February 1912 that the system of sending out messages for delivery in gummed envelopes not having proved satisfactory the experiment had been tried at one office for a few months of issuing special shaped covers and closing them with staples.

This, the Director-General stated, had been found to be a rapid method and apparently a secure one as no complaints had been received, but before deciding to adopt the stapling

system generally he wished to have the opinion of the Chamber regarding it, and desired to be informed whether the system was likely to prove satisfactory or whether there would be any objections to it.

The Committee in reply stated that provided the top of the envelope was turned down before the staple was fixed and that a better quality of paper was used, they approved of the envelope which the Director-General had submitted for their inspection.

Later in the year the Director-General of Telegraphs informed the Chamber that eyelets having proved more satisfactory than staples it had been decided to introduce the former in preference to the latter for the purpose of fastening delivery envelopes. (*Appendix* **K-1.**)

AMALGAMATION OF POSTAL AND TELEGRAPH DEPARTMENTS.

In June 1912 the Director-General of Posts and Telegraphs informed the Chamber that the Government of India had agreed that an experiment in amalgamating the Postal and Telegraph services should be tried in the Bombay and Central circles from the 1st July. The object of the experiment was to separate the Traffic from the Engineering work of the Telegraph Department entrusting the Traffic administration of the two circles to the Postmasters-General, and the Engineering work of both circles to one officer of the Telegraph Department. It was essential, the Director-General considered, that the circles chosen for the purpose of the experiment should adjoin each other and the Bombay and Central circles had been selected as likely to afford a fair test of the success of the experiment.

After detailing the various arrangements that would be adopted for the experiment, the Director-General drew special attention to the fact that all town departmental offices would be under the Officer-in-charge of the Central Telegraph Office and all combined offices would be grouped under departmental offices for the disposal of current traffic and the working of the circuits generally. This change, it was pointed out, would affect Bombay to the extent of placing all the local telegraph offices under the control of the Central Telegraph Office and must obviously result in increased efficiency.

The Committee waited till the month of October and as no complaints had meanwhile reached the Chamber, they informed the Director-General of Posts and Telegraphs that so far as they could judge the innovation appeared to be a success. (*Appendix* **K-2.**)

MAIL CONTRACT WITH B. I. S. N. COMPANY.

The Collector of Customs submitted to the Chamber in May 1912, for an expression of opinion, certain papers regarding the renewal of the existing **mail contract** with the British India Steam Navigation Company.

The services provided in the existing contract are as follows :—

(*a*) Between India and Burma.

(1) Direct weekly contract service (speed 15 knots) between Calcutta and Rangoon.

(2) Direct weekly contract service (speed 12 knots) between Calcutta and Rangoon.

(3) Direct weekly contract service (speed 10 knots, with option on the part of Government to require

the speed to be raised to 11 knots) between Calcutta and Rangoon.

(4) Weekly contract service (speed 11 knots, with option on the part of Government to require the speed to be increased to 12 knots) between Chittagong, Akyab, Kyaukphyoo and Rangoon, with calls at Sandoway in the fair season.

(5) Direct weekly contract service (speed 12 knots) between Madras and Rangoon.

(*b*) Between Burmese ports.

(6) Thrice-weekly contract service between Rangoon and Moulmein.

(7) Weekly contract service (speed 9 knots) between Rangoon, Tavoy and Mergui.

(8) Fortnightly contract service (speed 7½ knots) between Moulmein, Yeh, Palaw, Tavoy, Mergui and Bokpyin.

(*c*) Between Bombay and Karachi.

(9) Direct weekly contract service (speed 15 knots) between Bombay and Karachi.

(10) Weekly contract service (speed 9 knots) between Bombay and Karachi calling at coast ports of Kathiawar and Cutch.

(*d*) Between Karachi and Persian Gulf.

(11) Weekly contract (slow) service (speed 8 knots) between Karachi and Busreh, calling at intermediate Persian Gulf ports.

(12) Weekly contract (fast) service (speed 13 knots) between Karachi and Busreh, calling at principal Persian Gulf ports.

(*e*) Between Tuticorin and Colombo.

(13) Daily contract service (speed 12 knots) between Tuticorin and Colombo.

(*f*) Between India and Burma and the Straits Settlements.

(14) Direct weekly contract service (speed 10 knots) between Rangoon and Penang and Singapore.

(15) Fortnightly non-contract service from Negapatam to Penang and Singapore.

It was proposed to introduce greatly improved services under the new Contract.

The Committee in reply stated that while they had no special remarks to offer, they were inclined to agree with the suggestion of a fortnightly mail to Beira and were of opinion that with this additional call and an accelerated East African service generally, trade between the two countries might be further developed. (*Appendix* **K-3.**)

MEDICAL OFFICERS ON BOARD PILGRIM SHIPS.

The Bombay Government informed the Chamber in March 1912 that a complaint had been made that ships carrying pilgrims from Bombay to Busreh had on board **medical practitioners** who did not fulfil the qualifications enjoined by rule 80 (3) of the revised rules under the Pilgrim Ships Act (XIV of 1895). It had been suggested that the Pilgrim Ships Act should be so amended as to bring ships carrying

pilgrims to the Persian Gulf within the purview of Section 5 (1) and (2) of the Act. Government thought however that the probable effect of such an amendment would be that shipping Agents would not book more than one Shiite pilgrim per 100 tons of ship's measurement in order to escape the application of the severe restrictions enforceable under the Pilgrim Ships Act. Consequently no practical advantage in the direction desired would be gained by the suggested legislation.

His Excellency the Governor in Council was of opinion that in the interests of Shiite pilgrims as well as on general grounds it was certainly desirable that every foreign-going Indian steamship should legally be required to carry on board a duly qualified doctor as was the case with foreign-going vessels from the United Kingdom. It was suggested therefore that a solution of the question might more suitably be found in the addition to the Indian Merchant Shipping Act (I of 1859) of a provision analogous to Section 209 of the English Merchant Shipping Act of 1894 (57 and 58 Vict.) requiring the presence of a qualified medical practitioner on every foreign-going vessel having one hundred or more persons on board. Before however taking any action in this direction Government wished to obtain the opinion of the shipping community on the subject and therefore requested the Chamber to consult the latter and communicate their views to Government, together with such remarks as the Chamber might themselves desire to offer.

The Committee, after consulting the various shipping offices interested, informed Government that they agreed with the view expressed by Government to the effect that if the Pilgrim Ships Act were amended, as suggested, Shipping Agents would not book more than one pilgrim per 100 tons of ship's measurement.

The Committee were, however, advised that the Constantinople Board of Health insisted on a medical officer on every ship containing pilgrims to the Gulf and considered that if this be so then the legislation suggested was apparently unnecessary.

They agreed that if legislation was desired it should take the form of an addition to the Indian Merchant Shipping Act (I of 1859) of a provision analogous to Section 209 of the English Act.

The Committee felt however that the qualifications of those appointed should not necessarily be as detailed in Rule 80 (3) of the Pilgrim Ships Act, holding that such an official might be selected from the ranks of those qualified medical men holding diplomas, entitling them to be registered under the new Registration Act. All those passing out from Medical Schools in India at which Sub-Assistant Surgeons are trained, such as Poona, Ahmedabad and Hyderabad (Sind) as well as Calcutta, Bombay, Madras, Punjab and Allahabad Universities, would then apparently be eligible.

The Committee pointed out that European Doctors were not available for passenger steamers carrying Indian Deck passengers or pilgrims, and also drew attention to the fact that coasting steamers carrying passengers to foreign ports as Marmagoa, Panjim, etc., should be excluded from the effects of any such legislation. (*Appendix* **L.**)

LIGHT AT CUTCH MANDVI.

(See *Report*, *pp.* 59, 306.)

The Committee in January 1911 in addressing Government on the question of the erection of a light-house at the Hajamrao Mouth of the Indus drew attention to the defective state of the **Light at Cutch Mandvi** which, it was reported

often remained invisible for prolonged and irregular periods Representation had, the Chamber was informed, been made by certain Companies to the Authorities immediately concerned in the States of Cutch, but without satisfactory results.

The Government of Bombay addressed the Cutch Darbar on the subject and were informed in reply that the light had been improved and restored to its normal condition. The Darbar stated however that they had received no representation in the matter from any steamer Company. (*Appendix* **M.**)

BASSES AND MINICOY LIGHTS.

(See *Report* for 1903, *p.* 121).

By an order of His Majesty in Council, dated 21st day of October 1912, it was directed that a reduction of 25 per centum in each case with effect from the 1st day of April 1913 (or from the date of receipt of the Order if that date were later than the 1st April 1913) should be made in the dues leviable in respect of the Basses and Minicoy Lights. This Order was published in the *Gazette of India* of the 14th December 1912.

CERTIFICATES OF ORIGIN.

Owing to the outbreak of hostilities between Italy and Turkey a number of applications were received by the Chamber for certificates of origin of goods shipped to Turkish Ports. The Committee accordingly authorised the Secretary to issue such certificates when required by shippers. A fee of Rs. 2 is levied for each certificate so granted to members, and Rs. 5 for non-members in addition to out-of-pocket expenses. It was also decided that each application

for these certificates must be accompanied by the following letter of indemnity, stamped with an eight anna stamp :—

> "In consideration of your signing a Certificate of Origin at my/our request, for the above goods, I/we hereby agree to indemnify the Bombay Chamber of Commerce against any claims or demands that may at any time be made against the Chamber by reason of this Certificate having been so issued to me/us."

DISCHARGE OF COAL IN BOMBAY.

Early in the year the Committee addressed the Port Trustees in connection with the existing arrangements for the **discharge of coal** from steamers in the stream.

In view of the importance of this branch of the trade the Committee felt that the time had arrived when really efficient and modern methods for the discharging of coal should be introduced. They pointed out that the rate for unloading in the stream into boats and from the boats on to the Bunder and thence into carts for conveyance to the Mills or Jaithas was very high indeed ; in fact Bombay was believed to be the only important port in which such a primitive and expensive system obtained. Steamers arriving with coal cargoes were unnecessarily delayed and the many disadvantages arising out of the system in force were felt by shipowners, bunker contractors, mills and the trade generally.

It was understood that the cost of actual discharge, which used to rule at about four annas per ton, amounted at the time of writing to anything from eight annas to one rupee per ton, according to the state of the labour market.

The Committee accordingly enquired whether the Trustees would furnish them with details of any scheme they might have in view for improving the existing state of affairs.

The Port Trust in reply stated that they had not up to then (March 1912) dealt with any scheme for improvement in the methods of landing coal, but it had not been lost sight of that improvement was very necessary and the possibility of effecting such was under consideration.

In this connection the Trustees enquired as to what, in the opinion of the Chamber, was likely to be the future state of the sea-borne import trade in coal taking into account the development of the Tata Hydro-Electric Scheme and the probable increase in the rail-borne trade.

A careful consideration of the matter led the Committee to believe that the development of the Tata Hydro-Electric Scheme was not likely to affect the total imports of coal, by sea; since they considered that other requirements would probably counterbalance any falling off in the takings by the Mills. With regard to the rail-borne trade the Committee considered that an increase was problematical and would, to a large extent, be checked if the Port Trust provided up-to-date facilities for landing. The Port Trust were addressed accordingly.

At the same time the Committee enquired whether the Port Trust could see their way to submitting to the Chamber, a scheme for discharge into wagons, with a storage depôt at place of discharge or elsewhere, for consumers not connected with the railway.

No reply to the above request has, up to time of writing this report, been received from the Port Trust. (*Appendix* **N-1.**)

CARBIDE OF CALCIUM.

The Bombay Port Trust addressed the Chamber in regard to the importation of Carbide of Calcium into Bombay and pointed out that representations had been made regarding

the injustice that was being done to the trade in the article by its being classified as dangerous goods, in spite of the freedom from accident in all parts of the world from its handling and storage.

Complaints had also been received regarding the heavy cost of dealing with Carbide at Bombay as compared with Calcutta and the difficulty firms were placed in here in consequence. It was understood that a considerable quantity of Carbide was sent to Calcutta in preference to Bombay on account of this difference in the cost of landing and clearing.

The Port Trust stated that enquiries had been made as to the treatment of Carbide of Calcium at many of the principal ports in various parts of the world, and it would appear that at all the ports from which replies had been received the article was allowed to be landed within the docks under certain restrictions.

The Port Trust recognised that the heavy charges, which were not, however, Port Trust charges but were due to the restrictions as to the landing of Carbide, must prove a severe handicap to the trade of this Port and agreed that in view of the action of other Port Authorities, the time had come to approach Government on the subject of the removal of the restrictions; and rules for regulating the traffic were approved.

It was, however, recognised that before making any move it was necessary to obtain the opinion of the Fire Insurance Association on the question since if that Association decided to raise their insurance rate on goods stored in the Dock sheds and warehouses contiguous to the Docks it was obvious that the question could not be further considered. The Port Trust, therefore, made a reference to the Association who replied that they viewed the proposal with strong disfavour and that if it was decided to adopt the proposal and allow Carbide to be landed in the Docks, the Committee of the Association would

be obliged to reconsider the question of the very low rates of insurance enjoyed by certain classes of merchandise in the Docks.

The Port Trust, in replying to a reference from Government on the subject, explained the position, and pointed out that the trade in Carbide was a small one and that the Board could not risk the possibility of a general raising of rates of insurance in the Dock sheds and warehouses for the sake of benefiting so small a trade.

Government directed the Port Trust to consult this Chamber.

The Port Trust, therefore, enquired whether the Committee considered the matter was of sufficient importance for the Chamber to make a representation to the Fire Insurance Association in the interests of the Trade of Bombay.

The Committee accordingly addressed the Bombay Fire Insurance Association in the matter and pointed out that the trade in Carbide of Calcium was seriously handicapped in Bombay by the imposition of excessive charges which were apparently unavoidable so long as Fire Insurance Companies objected to this cargo being landed in Docks under the special provisions proposed by the Port Trust.

The Committee were averse to any relaxation of the existing rules which might throw an additional burden for insurance on goods stored in the dock sheds and adjacent warehouses, but they were inclined to the belief that if Carbide of Calcium was brought into Dock on certain conditions and taken away from the wharf immediately on landing, the risk of damage to other cargoes might not be serious.

From information at their disposal the Committee understood that Carbide had long ceased to be regarded as a dangerous cargo in practically every port in the world, and

the Bombay Steamship Companies appeared to endorse this view. An expression of the Fire Insurance Association's opinion in this connection was therefore solicited. (*Appendix* N-2.)

ALEXANDRA DOCK.

(See *Report*, 1911, *pp.* 39, 385 *and* 424.)

During the year under review the Port Trustees submitted further proposals in connection with this scheme which received the careful consideration of the Committee.

The whole of the correspondence will be found in the appendices to this Volume, but for the convenience of members a brief summary of the various proposals is given here—

A communication passage between the Alexandra and Victoria Docks and a second railway approach on the east (Harbour) side of the Docks to supplement that along the Manson Road.

This will admit of all three Docks being worked as one instead of having two separate systems, thereby allowing of vessels being admitted into all three Docks at all states of the tide and also lessening the annual expenditure to be borne by the trade for working the Docks.

The means of rail communication between the Depôts at Mazagon, Sewri and the Docks will also be improved while the inconvenience to the trade caused by the traffic along the front of the existing Docks will be diminished.

The scheme for the extension of the Harbour Wall provides for 17 feet of water below mean lowest ordinary spring tides, that is, the same depth as is at present available along the Harbour Wall, Prince's and Victoria Docks.

The Committee of the Chamber subsequently recommended that the depth should be 28 feet. (*Appendix* **N-3.**)

MILITARY MECHANICAL TRANSPORT.

The Officer in charge, Supplies, Bombay Brigade, informed the Chamber that a question of introducing **Mechanical Transport** as a substitute for bullocks, etc., was under the consideration of Army Headquarters and it was proposed to adopt a petrol-driven vehicle (lorry or tractor) which would, it was understood, meet the requirements of the case.

The Officer enquired whether in the event of Mechanical Transport being maintained at Bombay, the local trade could utilise any of their Transport in time of peace for the carriage of goods, etc., and if so, the extent to and the conditions under which it could be utilised.

Although no particular type had been decided on, it was believed that two types of Mechanical Transport, *viz.*, those with a useful load of 30 cwts. and 3 tons, respectively, would suit the needs of this country and would probably be introduced.

The Officer also enquired as to the roads by which the Transport would require running, to enable him to ascertain the carrying capacity of such roads especially as regards bridges, culverts, etc., which might, in some cases, not be strong enough.

The Committee in reply stated that they were of opinion that the adoption of petrol-driven vehicles would meet with the support of the local trade and would be utilised mainly by the Cotton Trade going from Colaba to the Mills Further scope for employment of these vehicles, the Committee thought would probably be found in the cartage of

coal from the Bunders to the Mills. The roads along which most of the traffic was taken were the main roads between the Cotton Depôt and the Mills at Parel.

In a further letter from the Officer in charge, Supplies, the latter enquired as to how many lorries or tractors would be required and the conditions under which they would be utilised throughout the year. The information he stated was required with a view to forming an estimate of the probable number of Government motor tractors that could be located in Bombay and hired out to Mills and other business concerns.

In reply the Committee stated that they regretted they were unable to estimate the number of lorries or tractors that might be required by the various business houses of Bombay; nor could they state the conditions under which these vehicles would be used throughout the year.

It was believed there would be a ready demand for the mechanical transport when it was available, but the price at which the vehicles would be hired to the business public would, of course, determine the extent to which merchants would be prepared to adopt the new method of carting their goods.

The Committee were of opinion that such vehicles would be used in various ways by the trade if they were hired out at a cost which compared favourably with the existing system of bullock cartage. It was stated that the rates for these latter varied from 12 annas to two Rupees per trip according to the time of the year and the number of carts available, and each cart had a carrying capacity of four bales of cotton. It was mentioned that one firm

alone in Bombay shipped about 100,000 tons of manganese ore annually and almost the whole of this was removed from the stacking ground to the docks by bullock carts.

The Committee however drew attention to the fact that, when the new dock with its rail communications was completed, and when later the cotton and other export trades had been transferred to the new reclamation at Mazagaon-Sewri, goods and produce would be almost wholly transported by rail. This being so the demand for both motor vehicles and bullock carts would be materially reduced.

Under the circumstances therefore the Committee suggested that a moderate number of motor vehicles should be ordered to commence with and if these were appreciated and rapidly taken up by the business public a larger number could then be provided. (*Appendix* O.)

WEATHER WORKING DAYS.

The following days were declared during the monsoon months of 1912, by the Committee of the Chamber, to be non-weather working and half-weather working days, respectively, for steamers loading in the Docks:—

Monday, 17th June ...	... Half-weather working day.
Tuesday, 18th ,, ...	... Half-weather working day.
Thursday, 20th ,, ...	... Non-weather working day.
Tuesday, 16th July ...	... Non-weather working day.
Friday, 19th ,, ...	... Half-weather working day.
Saturday, 20th ,, ...	... Non-weather working day.
Monday, 29th ,, ...	... Half-weather working day.
Thursday, 8th August	... Half-weather working day.
Friday, 9th ,, ...	... Half-weather working day.
Friday, 22nd November	... Half-weather working day.

The following decisions were given by the Port Officer regarding Non and Half-weather working days in the Stream :—

Saturday,	15th June ...	... Non-weather working day.
Sunday,	16th „ ...	... Non-weather working day.
Monday,	17th „ ...	... Non-weather working day.
Tuesday,	18th „ ...	... Non-weather working day.
Wednesday,	19th „ ...	... Non-weather working day.
Thursday,	20th „ ...	... Non-weather working day.
Monday,	8th July	... Half-weather working day.
Saturday,	20th „	... Non-weather working day.

TOWN DUTY ON GOODS IN BOND.

The attention of the Committee was drawn by several members to the new Rules issued by the Bombay Municipality in regard to the collection of town duty, whereby exemption from payment, formerly enjoyed by goods placed in bonded warehouses on arrival of steamers, was done away with. It was pointed out that distribution up-country as against importations by sea into Karachi and Calcutta would be seriously interfered with if the new rules were maintained.

As regards wines and spirits, to which special reference was made in some of the letters received by the Committee, the new system imposed, in effect, a transit duty on many shipments imported for consumption up-country. This arose from the fact that a minimum refund on a single consignment up-country was Rs. 5, and that this represented 10 or 11 cases of wines or spirits. Supplies for up-country consumers were frequently less than this quantity, and as such importations had to pay town duty on arrival, the charge became, as already remarked, a transit duty on small supplies sent up-country.

The Committee carefully considered the position and came to the conclusion that the complaints that had been made fully justified reconsideration of the new rules. They felt, moreover, that this was not the time to withdraw any facility from the Bombay trade; on the contrary every facility, in their opinion, should be given for the encouragement of the Depôt trade of Bombay in competition with other importing markets.

The Committee, therefore, brought the matter to the notice of the Municipal Commissioner, and expressed a hope that he would take it into his best consideration, with the object of reverting to the old system by which goods placed in Bond were exempted from payment of Town Duty, until six months after arrival, or upon their being cleared for local consumption.

The Commissioner in acknowledging the Chamber's letter observed that the exemption previously allowed was illegal. By Section 192 of the Municipal Act the Town Duty had to be levied when the article was imported, and the Act gave no authority for postponement. He contended, therefore, that what the Chamber asked for was an amendment of the Act, and for this he was of opinion better cause would have to be shown than appeared in the Chamber's letter.

In dealing first with the theoretical aspect of the case, there appeared to the Commissioner no reason why goods which remained in a warehouse in or near the Docks should be treated differently from goods stored in a godown in the town.

Both were equally imported into the limits of the City, and as much service by the administration or the advantages of the City was rendered in one case as in the other. The Commissioner stated that what the Chamber was really seeking to apply was the analogy of the postponement of the payment of Customs duty on goods placed in bonded warehouses. But

no true analogy, he considered, existed ; the concession in the case of Customs duty was based on the fact that all ports were intermediate ports of transhipment, and it did not follow that because goods were brought to the port of a country they would necessarily be imported into and consumed in that country. The high rates of Customs duty, moreover, in the case of Wines and Spirits probably contributed to the postponement of the levy of duty until it was absolutely certain that the goods would be, by clearance for consumption, liable to it. The Commissioner thought that these considerations could not be properly applied to the levy of town duty.

In regard to the practical portion of the question, the Commissioner stated that only three of the articles on which town duty was paid made use of the bonded warehouses, namely, Wines and Spirits, Beer and Sugar. The amount bonded in the case of the two latter articles was so small as to be negligible. In the case of Wines and Spirits the quantity bonded amounted to 66,023 Imperial Gallons in 1911-12. The quantity that paid Town duty without being placed in bond during the same period was 920,767 gallons; the quantity that paid duty on clearance from bond was 71,046, making a total of 991,813 Imperial Gallons altogether. Comparing the figures the percentage worked out as follows :—

Placed in bond 6·69 ; not placed in bond 93·30.

The Commissioner asked whether it could fairly be said that the payment of so small a duty, less than 2 per cent. of the value of the goods, six months earlier, was any restriction upon trade, and further whether it would be worthwhile ; or, if worthwhile, fair to give a small percentage, less than 7 per cent., an advantage over the remaining 93 per cent. of the trade. The Commissioner also regarded the grievance with reference to loss of refund owing to the minimum in the same manner ; and stated that the minimum had been deliberately

fixed, and had been in force for many years. He had no doubt that non-payment of town duty on bonded goods was a convenience to the merchant ; on the other hand it was a source of inconvenience to the Municipality, and of some irregularity, since it was not possible to collect the duty even when the six months had expired. It was not, the Commissioner added, in accordance with the law, and could not, therefore, be allowed while the existing law stood.

In view of the above, the Committee decided to address the Government of Bombay in the matter. They pointed out that at a Council Meeting held early in 1911, it was stated by the Honourable Member in charge of the Bill to amend the Municipal Act, that the Municipality had been advised that the then practice of allowing any exemption from town duty, in respect of dutiable articles, was incorrect, and that the Municipal Rules under which the allowance was made were *ultra vires*.

As a relief to the public it was then proposed to introduce a new section—now No. 194—providing for the exemption from town duty of articles imported for immediate exportation, from which it might fairly be inferred that the Honourable Member recognized that supplies, imported into the Port of Bombay and consumed up-country, should not be subject to local octroi in Bombay. That this was a correct view could not, in fact, be doubted; for, if otherwise, the tax would be a transit duty, which was contrary to general policy.

It appeared, however, to have been overlooked, the Committee continued, that supplies of Wines and Spirits were frequently imported into Bombay for up-country consumption eventually, but not for immediate exportation, and some provision should have been made to put these supplies for up-country markets on the same footing as importations *via* Calcutta and Karachi, where town duties were not levied on

Wines and Spirits, as in this City. It could not have been the intention of Government, when amending the Act, to penalize the up-country trade of Bombay at a time when, as Government were well aware, every effort was being made to increase the general trade of the Port.

In the past, Wines and Spirits, placed in Bond in Bombay, could be sent up-country, at any rate, within six months of landing, free of town duty ; and supplies on which town duty had been paid could obtain a refund also within six months, but subject to a minimum of Rs. 5.

Since the Act was amended, however, town duty had been levied on all arrivals, whether placed in Bond or cleared into the Town and the refund limit of Rs. 5 had also been maintained which meant that 20 gallons—say eleven or, occasionally ten cases—must be sent up-country before a refund was granted ; but this was further complicated by the fact that the refund was only given, provided the consignment went together to one place and to one consignee.

Under the new conditions, therefore, the tax was practically a transit duty which, in the opinion of the Committee, should not be allowed nor should any other fees be permitted to handicap Bombay importers against their competitors in Calcutta and Karachi.

As throwing further light on the matter, the Committee attached, for the information of Government, copies of the correspondence with the Municipal Commissioner on this subject, and pointed out that the Commissioner treated the question merely as a whole, without it appeared having considered the different interests involved. To those whose trade was mainly with up-country, the outlay in town duty on arrival was considerable, and one of the objects in bonding was to save this outlay until the ultimate destination was determined.

The Commissioner contended that, because 93·30 per cent. of the supplies that paid town duty in 1911-12 were not placed in Bond, the remaining 6·69 per cent. were hardly worth consideration; but information placed at the disposal of the Committee showed that, where individual interests were concerned, the figures in a particular case proved nearly the direct converse of the Commissioner's. In fact, the local business of certain importers did not amount in all probability to more than 10 to 15 per cent. of their total imports, and it was the remaining 90 to 85 per cent. of this trade that was being penalized by the new regulations. The importing firms concerned were naturally anxious regarding their business in Northern India, which in many cases could be done equally well from either Calcutta or Karachi; and further when it was borne in mind, that some three-fourths of the Wines and Spirits imported into Bombay Port go up-country, and should not therefore be liable to local octroi, it would be seen what a large amount the Municipality were now receiving from this transit duty to which they were not in anyway entitled.

The Committee requested that the matter should be reconsidered and the Act further amended either by the abolition of Town Duty on Wines and Spirits imported into Bombay, which would secure equality of treatment to the trade at the three ports mentioned; or, if this could not be done, by permitting such importations, when placed in Bond, to be free of town duty, unless or until (but subject to a reasonable limit of time) they were cleared for local consumption; and further that the minimum amount of refund, in the case of Wines and Spirits exported from Bombay (but here also subject to a fair limit of time), should be fixed at a reasonable figure, say not exceeding Re. 1.

Beyond an acknowledgment of the Chamber's letter and a statement that the matter would be laid before Government,

no communication has been received from the Bombay Government up to the time of writing this report. (*Appendix* P.)

PACKING OF MAURITIUS SUGAR.

(See *Report* 1911, *page* 66.)

A Special Meeting of Shipping and Sugar importing Members was held on 29th February 1912 in the rooms of the Chamber for the purpose of further discussing this question.

The following resolution was passed by a majority of those present :—

> "This meeting is of opinion that, provided Mauritius "sugar is packed in a new "A Twill," size 38×26½ "hd. (2¾ lbs. for a 44×26½) known as a "Cornsack," "and that the bag contains not more than 80 kilos, "or 176 lbs., the single bag packing is sufficient."

A copy of the above Resolution was passed on to the Mauritius Chamber who were informed, however, that this Chamber could not lay down a ruling on the point, and that the resolution was only an expression of opinion of the majority of those present at the Meeting.

MAKE-UP OF GREY AND BLEACHED YARN.

(See *Report*, 1911, *pp.* 68, 494.)

In January 1911 the Chief Collector of Customs, Burma, issued the following Notification :—

The Secretary of the Burma Chamber of Commerce and all yarn importing firms are informed, with reference to Government of India Notification No. 1474, dated the 13th November 1891 (pages 11-13 of the Merchandise Marks Act Manual), that—

(1) One hank of two-fold cotton yarn is regarded as equivalent to two hanks of single yarn.

(2) The count number of twofold cotton yarn is considered to be half the count number of the single yarn of which the twofold yarn is composed, *e.g.*, 2-40s is considered $\frac{40s}{2}$ or count number 20s.

(3) Reduced cotton yarn will be passed, provided that they are distinctly marked as reduced, and comply with all the conditions required for the yarn of the lower count number.

The Burma Chamber of Commerce addressed the Government of Burma in the matter and submitted that these regulations imposed a great hardship on importers of yarn, as they prohibited the make-up and reductions which had been customary in Burma for the past thirty or forty years, and the necessity for introducing the changes was not apparent. It appeared to them that the established trade in grey and bleached yarns in Burma, in the packing still customary, was overlooked, and consequently not provided for, when Notification No. 1474, dated 13th November 1891, was framed.

The Burma Chamber contended that, owing to the geographical position of Burma, the conditions of trade therein had become separate and distinct from those obtaining in India, and should, in their opinion, be specially provided for.

They further stated that the make-up prescribed for bleached yarns in 5 lbs. bundles, as required by the Merchandise Marks Act, made a most awkward and unsightly bundle and if enforced would entirely disorganize the trade in these yarns in the Burma Market.

As regards the reduction of bleached yarns, whilst fully appreciating the necessity of a limit to the extent of reduction allowable the Chamber suggested that this should be fixed at 10 per cent. which would permit the importation of the reduc-

tions which had been recognised and become a trade custom in that market for so many years, *viz.* :—

2/66s reduced to 2/60s.

2/55s reduced to 2/50s.

2/44s reduced to 2/40s.

The whole question was referred to the Government of India by the Government of Burma who supported the recommendations of the Burma Chamber, as embodied in the following Memorandum giving the proposed amendments of and additions to the Indian Merchandise Marks Act, 1889 :—

Pages 12 and 13 of the Merchandise Marks Manual.

Clause IIIa.—The described count or number is greater or less than the actual count or number by more than 5 per cent., provided that the average count of the whole of the yarns in question is not greater or less than the described count. The described count in the case of reduced bleached yarns being held to be the higher number provided the reduction does not exceed 10 per cent. in count and is clearly indicated in the bundles ; or

Clause III d.—In a bundle of yarn of any count under 50, described as being 5 lbs. in weight, the number of knots of 20 hanks each is not a quarter, or the number of knots of 10 hanks each is not half of the described count or number of the yarn.

In the case of bleached yarns the number of knots of 2 hanks and 3 hanks in equal proportions is not double the lower count number indicated on the bundle ; or

Clause III f.—In the case of bleached yarn, the described weight exceeds the actual weight by more than—

7½ per cent. in counts from 1 to 8.

5 per cent. in counts from above 8 to 18.

4 per cent. in counts from above 18 to 30.

2½ per cent. in counts from above 30 to 80.

'But in the case of reduced yarns, as described in clause "*a*," double the above margins may be allowed.

The matter was submitted to the Government of Bombay who passed on the papers to this Chamber for an expression of opinion.

The Committee referred the question to a Special Sub-Committee who reported as follows:—

"Having considered the correspondence submitted, together with the proposed amendments of, and additions to, the Indian Merchandise Marks Act, as set forth in Enclosure 3 of the correspondence, we recommend that a reply on the following lines be submitted to Government:—

Clause III-a.—So far as India is concerned, we are of opinion that the addition to this clause is not advisable, and that the original wording of this Clause, as given on page 12 of the Merchandise Marks Manual, should remain unaltered.

Clause III-d.—We approve the addition suggested and would also add before the words "the described count or number of the yarn" in the 3rd and 4th lines of this Clause:—"Or the number of knots of 5 hanks each is not the same as."

The additional paragraph to this Clause is not approved and should be deleted.

Clause III-f.—We are of opinion that no change is necessary in this Clause, and that the additional para. should be deleted."

The above report, which met the full approval of the Committee, was passed on to the Government of Bombay. (*Appendix* Q.)

INDIAN BARLEY IMPORTED INTO ENGLAND.

It was represented to the Chamber by the Bombay Government that hitherto it had been the practice to mix with English Barley for brewing purposes the dryer barley of Smyrna or other semi-tropical countries. In 1911 Indian Barley was placed on the English market, and as its price was suitable, it was largely used in certain breweries. The earlier supplies which were sent to England were in good condition for preparing malt, but the later consignments were quite unsuitable as they contained about 30 per cent. of "dead" grain. An effort was being made to discover whether the barley became heated whilst it was stored in India or whether the damage occurred during the sea voyage. It was considered desirable that Indian Growers, Middlemen and Exporters should know that barley which is thus damaged would not suit English Brewers and would not obtain a good price in England. With proper care, however, Indian Barley was likely to command a fair price in the English Market.

As the matter was of general interest the Committee directed that a copy of the letter be sent to all members for information. (*Appendix* R.)

PIECE-GOODS CONTRACTS.

Evidence of Receipt of Goods.

This Chamber received a cable in December 1912 from the Manchester Chamber of Commerce advising that they had sent

the following Cable to the Piece Goods Merchants' Association :—

"Ship Canal Warehouses congested; will your "Association agree to accept as evidence the receipt of "neutral storage warehouse if such storage obtainable."

As the Committee felt it was advisable that some definite understanding should exist between the members of the Piece Goods Merchants' Association and the Importing houses which would effect an easy settlement when difficulties of a like nature arose in the future, they addressed the Association in the matter and put forward the proposal that if at any time merchants could not get their goods carted away by the Ship Canal Company, owing to warehouses being full, storage in a neutral warehouse or the written refusal of the Canal Company to take goods should be accepted as proof of delivery or shipment under a Contract. The Committee expressed the hope that the Piece Goods Association would recommend the adoption of the proposal. They at the same time suggested that it might be advisable in this matter of freight for the members of the Association to have a permanent representative in Manchester who could keep them advised and generally act for them when occasion arose.

In reply the Bombay Native Piece Goods Merchants' Association stated that the proposal had been rejected by the Association at a general meeting, and so they regretted they could not accept it. They, however, explained that they were in correspondence with the local agents of the Conference Liners asking them to relieve shippers from the present difficulty as soon as possible, and arrangements would also be made with them to meet the rush of cargoes in future. They hoped that the difficulty that was being experienced would not again occur in future.

They further stated that they would later on take into consideration the Chamber's suggestion with reference to the appointment of a permanent representative of the Association in Manchester. (*Appendix* **S**).

LATE SHIPMENT OF PIECE-GOODS DUE TO STRIKES, ETC.

The following clause was in December 1912 jointly recommended by the Manchester Chamber of Commerce and the Central Committee of the Cotton Spinners and Manufacturers Association for insertion in all contracts for the purchase or sale of cotton piece-goods:—

"In case of any delay in delivery, due to occurrences, such as storms, fire, war, tempest, frost, flood, drought, strikes, lock-outs, accidents at Mills, Warehouses, Railways, Canals, and the like, or any other causes beyond human control, the buyers agree to take the goods with the extension required, without allowance, if such extension does not exceed one month. Should a larger extension than one month be necessary, the buyers shall have the option of cancelling or accepting the delayed portion of their contract without an allowance in either case."

It was understood that the above clause would come into force as from 1st February 1913.

In addressing the Bombay Native Piece Goods Merchants' Association in the matter, the Committee stated that, in view of the difficulties which manufacturers had to contend with during the period of strikes, etc., a clause of this nature was desirable for the following reasons:—

(1) That a clause of this character has already been incorporated in contracts at other Indian Ports—Calcutta and Madras—and also in other markets.

(2) That as merchants in Manchester will have to buy on this understanding from 1st February next, confusion and misunderstanding will arise if Bombay contracts do not conform.

(3) That if it is not adopted and merchants have to protect themselves by selling for a month later shipment than the delivery they buy for, the Bombay market will be handicapped in its shipments, and that for this and other reasons other markets will be favoured.

(4) That the operation of the clause can only affect a small percentage of orders and to handicap the whole of the business by one month for this would be very prejudicial.

(5) That if merchants do not protect themselves by selling one month's later shipment, they will have to include something in the cost of their goods to cover the risk and this will handicap Bombay as against other Indian markets.

As the Committee were of opinion that it was very desirable that Bombay should come into line in this matter they trusted that it would receive the best consideration of the Piece Goods Merchants' Association, and also suggested in this connection that there should be an understanding that notice of any probable delay should be given to the dealer in Bombay within seven days of the date on which the home buyer received notice from the seller of such probable delay.

The Piece Goods Merchants' Association in reply stated that the strike clause as it stands at present in indent contract forms of local importing houses had worked well for the last four years, and so they were not disposed to disturb the existing arrangement. (*Appendix* T.)

REFERENCES TO CHAMBER.

Sizes of Gloves.

The Collector of Customs, Bombay, informed the Chamber that a question had arisen as to the interpretation which should be placed on the numerals which were marked on gloves or on tickets attached to the gloves. Consignments of gloves had reached Bombay marked with certain numerals, and on measurement the size in inches had been found to fall short in some cases as much as by 10 per cent. of the numeral marked on the glove.

The Collector stated that inquiries had been made in various quarters but without any definite result, though he had been informed that in certain sizes, at any rate, and in certain classes of gloves the marked size was regarded as denoting in inches the measurement of the glove round the middle of the hand. The Collector wished to know whether local trade usage uniformly regarded the above to be the case.

In reply the Committee stated that in a ladies' kid glove the marked size meant the measurement of the hand the glove was intended to fit. A glove $6\frac{3}{4}$ inches was meant to fit a hand measuring $6\frac{3}{4}$ inches round the middle.

The Committee further stated they were of opinion that, as all sizes of a particular glove were the same price, no object apparently would be gained by incorrect marking, and they felt that any alteration of a universal system, unless universally concurred in, was to be deprecated.

Flannel.

An inquiry was received from a firm as to whether a cloth, which was composed of 70 per cent. wool and 30 per cent.

cotton could rightly be called "Flannel" according to the custom of the trade. A sample of such cloth was submitted.

In reply, the Committee stated that the particular sample submitted for inspection would be called in the bazaar "Woollen Flannel," but that it would not be correct to stamp it either "Woollen Flannel" or "Flannel."

The Committee added that real flannel was called "All wool flannel."

An inquiry was also received from the Collector of Customs as to the stamping of such cloth, and the Committee replied, that if the cloth is described in the stamping, it should be by some such expression as "Mixed Flannel," as suggested by the Collector.

Net Weight of a Bale of Cotton.

An inquiry was received from a member as to what was the average net weight of a bale of cotton in Bombay.

In reply the Committee stated that the average net weight (excluding wrappers and hoops) of a bale of ordinary Bombay cotton, or at any rate of over 90 per cent. of the receipts into Bombay, was 392 lbs.

Bradford Railway Receipts.

A member stated that hitherto they had produced to the dealers Bradford Railway Receipts as evidence for date of shipment, and the date of such Railway Receipts was always recognized as the date of shipment. They had however been informed by a dealer that, according to the existing terms of contract, a Railway Receipt was only admissible for goods sent from Glasgow and Continental ports, and that it was not admissible for Bradford goods. The clause in the conditions of contract read as follows:

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"Bill of Lading date, or that of Manchester Ship Canal Company's certificate for Manchester and Liverpool goods, and that of Bill of Lading, Dock, Rail or Shipowner's certificate for Glasgow and Continental goods shall be taken as conclusive evidence of the date of shipment."

They contended that, although in this clause, Bradford was not particularly mentioned, they and the dealers had hitherto taken it as granted that Bradford goods naturally came under the same heading and were to be treated in the same manner as Glasgow and Continental goods.

They requested the opinion of the Committee on the interpretation of the clause in question with regard to Bradford goods and any other goods forwarded from an inland town in England.

Without dealing in any way with the question of the inadmissibility or otherwise of Bradford Railway Receipts as evidence of date of shipment for goods supplied from Bradford, the Committee pointed out that questions of this kind were a matter for settlement between sellers and buyers, and so far as the clause quoted was concerned they were of opinion that, in the absence of any stipulation to the contrary, the Bill of Lading date was the only evidence of shipment for goods from inland towns in Great Britain.

Claims for Shortage of, or Damage to, Packages of Cargo.

A member enquired as to what was the custom of the Port in settling consignees' claims for shortage of, or damage to, packages of cargo.

The Committee replied that, provided no provision for settlement was made in Bills of Lading, they were of opinion

that C. I. F. cost, as per invoice, plus 10 per cent., was a fair basis for settlement. This appeared to be the custom of the trade in Bombay in the absence of anything to the contrary in Bills of Lading.

Wet Allowances in Coal Contracts.

An inquiry was received from a member as to whether, in the opinion of the Committee, it was the custom of the trade to demand and obtain wet allowance at 2 per cent. on deliveries of coal given during the monsoon, even if there be no special understanding to that effect in the contract.

Also, if, in the event of a middleman receiving wet allowance from the sellers of the coal, he would be bound in his turn to hand it over to the purchaser if claimed by him, even without a special understanding in that behalf in the contract.

In reply, the Committee stated they were of opinion that it is not the custom of the trade to demand and obtain wet allowance on any fixed scale on deliveries of coal, nor did they consider that a middleman, receiving wet allowance from the seller of the coal, would be bound to hand it over to the purchaser, if claimed by him, unless so provided in the contract.

3—4 Weeks.

A firm enquired as to whether 3—4 weeks should be considered as 21 days or 28 days.

The Committee replied that in their opinion the expression meant any period from 21 days up to and including 28 days.

Lay Days.

An inquiry was received from a member—

(1) As to whether it was the custom of the Port to reckon lay days as commencing 24 hours after notice of readiness had been given?

(2) Whether the Chamber had ever made any ruling on the time up to which notice of readiness was receivable?

(3) Understanding that it was a generally accepted principle that no notice could be given after 2 p.m., they enquired as to what was the custom on this point?

In reply, the writers were informed that the Committee could not define a "Custom of the Port" in connection with lay days as commencing 24 hours after notice of readiness had been given. The question depended on the Charter Party, and in the case in point (a copy of the relative Charter Party had been submitted), the Committee were of opinion that 24 hours' notice must be given.

In reply to the second question, the Committee stated that no ruling had been passed by this Chamber regarding the time up to which notice of readiness was receivable, excepting on Saturdays. It was laid down in 1903 that up to 4 p.m. would be a valid notice on this day, whether the office was closed or not.

The Custom was, in this connection, the Committee added, that notice could be given any time during office hours.

Superfine Cloth.

(See *Report* 1911, *page* 75).

The Calcutta Import Trade Association informed the Committee that they had been in correspondence with the

Collector of Customs in Calcutta regarding a ruling of the Customs in connection with a consignment of cotton flannelettes, made up in imitation of woollen Broad Cloth, and stamped "Superfine Cloth." The ruling was, it was stated, to the effect that the word "Superfine" was a term which should be applied only to woollen Broad Cloth, and that the word "Cotton" must be added when the material was not woollen. The Collector had stated that he had been informed by the Collector of Customs, Bombay, that the practice in Bombay was to require that the term "Superfine Cloth" should, if used in connection with cotton fabrics, be accompained by the word "Cotton." The practice was formulated, it was said, after consultation, in March 1911, with the Bombay Chamber.

The Calcutta Import Trade Association and also the Piecegoods Sub-Committee of the Bengal Chamber of Commerce were unable to agree that a specific indication was required for cloth made of cotton, but before going further into the question with the Collector, they wished to be informed what goods exactly this Chamber had in view, and what were their special reasons for expressing the opinion that Superfine Cloth, if made of cotton, should be so defined.

In reply the Committee informed the Calcutta Import Trade Association that in the past "Superfine Cloth" was a term applied to Woollen goods (Broad Cloth) only, and when dealing with the question in 1911 the Committee of this Chamber had in view certain goods which were made of all wool, wool and cotton, or cotton only. To avoid confusion and deception it was considered advisable that "Superfine" by itself should continue to be understood as all wool: "Mixed Superfine" to be the term or marking for cotton and wool, and "Cotton Superfine" for all cotton, for purposes of the Sea Customs Act.

It was added that the Committee and also the Import Sub-Committee were still unanimously of this opinion.

The Committee were again addressed on 9th December 1912 by the Calcutta Import Trade Association, who forwarded a copy of a letter they had addressed to the Collector of Customs, Calcutta, in which they stated that, notwithstanding the opinion expressed by this Chamber, they held that the use of the term "Superfine" on cloth made of cotton was in no sense a misrepresentation or liable to mislead buyers. They further stated that there could however be no objection to the Collector requiring that the Customs Challan or shipping document should state "Cotton," "Mixed" or "Woollen," as the case might be, as was done with shawls, etc.

The Calcutta Import Trade Association invited on the grounds of promoting simplicity and uniformity of working the co-operation of this Chamber in endeavouring to secure the adoption in Bombay of the principle advocated above.

The Committee, in reply, stated that they adhered to the opinion previously expressed by them. They felt that a mere entry on the Customs "Challan" to the effect that the goods were "Cotton Superfine" or "Mixed Superfine" would afford no protection whatever to the ultimate buyer, and they regretted therefore they were unable to support the contention of the Calcutta Import Trade Association in this connection.

The Committee agreed that it might be undesirable to open up questions as to the precise application of particular terms, but in this case "Superfine" had for years been understood as all wool Broad Cloth or similar quality, and they were of opinion the term should not be used on "mixed" or "cotton" goods which were not superfine.

The Committee regretted they were unable to co-operate with the Calcutta Import Trade Association in this matter, the opinion of the Import Sub-Committee and their own being quite unanimous. (*Appendix* **U.**)

PUBLIC HOLIDAYS.

(See *Report* 1911, *pp.* 86, 553.)

The Government of Bombay declared the 10th January 1912, the day fixed for the departure of their Imperial Majesties the King Emperor and Queen Empress from Bombay, to be a holiday under the Negotiable Instruments Act.

Government also declared the 3rd June 1912 to be a public holiday on account of the birthday of His Majesty the King Emperor.

A reference was made in the Report for 1911 to the suggestion made by the Holidays Committee to Government, that, owing to the number of requests for additional holidays which were received from the different communities, a special Holidays Committee should meet earlier in the year 1912, say in the month of June, and decide for the future what days should be observed as Bank-Holidays.

The Government of Bombay approved of the suggestion and on the 22nd May issued the following Press Note:—

The Committee appointed by Government in 1911 for the purpose of considering what days in the year 1912 should be recognized as public holidays under section 25 of the Negotiable Instruments Act suggested that, in view of the number of requests for additional holidays which were received from different communities, the whole question of the festivals to

be observed as Bank Holidays should be rediscussed. The Governor in Council has therefore decided that a Special Committee representative of the different interests and communities should be formed to consider the question, so that when the festivals to be observed as Bank Holidays are decided and approved by Government, the usual Holidays Committee need only fix the dates. The following gentlemen have been nominated to serve on the Committee :—

The Hon. Mr. C. H. Armstrong, Chairman, Bombay Chamber of Commerce, *Chairman*,

The Accountant General,

The Collector of Customs, Bombay,

The Prothonotary and Registrar of His Majesty's High Court of Judicature, Original Side, Bombay,

Mr. R. Aitken (Bank of Bombay),

Mr. J. Greig (Chartered Bank of India Australia and China, Limited), Exchange Banks representative,

The Chairman, Cotton Trade Association, Limited, Bombay,

Mr. F. F. Gordon (Bombay Presidency Trades Association),

The Hon. Mr. Manmohandas Ramji (Indian Merchants' Chamber and Bureau, Bombay),

Mr. Lakhamsi Nappu (Grain Merchants' Association, Bombay),

Sir Dinshah M. Petit, Bart, (Millowners' Association, Bombay),

The Hon. Sir Sassoon David, Bart., representing the Jewish community,

Mr. Mahomedbhai Currimbhai Ibrahim, representing the Mahomedan community,

Sir Vasanji Trikamji, Kt., representing the Jain community,

Mr. Purshotamdas Thakordas, representing the Hindu community,

The Hon. Sir Ibrahim Rahimtullah, Kt., C.I.E., representative of the Mahomedan community of Bombay City in the Legislative Council,

The Under Secretary to Government, Financial Department (without vote).

2. The Chairman of the Committee has been informed that since the holidays are notified under the Negotiable Instruments Act, they should be chosen principally with regard to the banking and mercantile (including trading and shopkeeping) interests, and that since persons of various communities (European, Hindu, Musulman, Parsi, Jain and Jew) are concerned in these interests, regard must necessarily be had to the convenience of these communities as well as to the interests of the bankers, merchants, traders and shopkeepers, who are composed of persons from the various communities. The maximum number of holidays to be notified should, if possible, be limited to 23, in addition to the 3 prescribed under section 25 of the Act, or 26 in all, but the Committee are at liberty to consider the number of holidays notified under the Act, in other Provinces and in Sind ; and, if they find it necessary, to submit for the consideration of Government the notification of holidays in excess of 26. It should, however, be understood that the number 26 will not be exceeded, unless extremely cogent reasons are shown. The Committee have also been informed that at least one month should elapse before they meet, so that the various communities may have an opportunity of submitting suggestions.

The Special Holidays Committee in due course submitted their report to Government. The list of holidays recommended by them was practically the same as was formerly observed, except for the inclusion of two additional Mahomedan holidays, which brought the total number of holidays up to 28. In regard to this they stated that they were not in favour of more than 26 actual Bank holidays—in fact a less number was favoured—and they made this recommendation subject to the proviso that whenever any of the festivals fell on a Sunday (except such as were already provided for in the Negotiable Instruments Act), such festival or festivals should not be gazetted as public holidays under the Act for that particular year, and further that should any two of the festivals fall on the same day, one holiday only should be gazetted.

After carefully investigating actual dates, the Special Holidays Committee arrived at the conclusion that the number of actual holidays would not average more than 26; but should there be less in any one year, it was recommended that an additional Mahomedan holiday be given (one of those mentioned in the group of three), to bring the actual number up to 26. Although the Mahomedan members of the Committee had not signified their acquiescence, the Holiday Committee recommended that Bara Wafat be the day chosen.

The Government of Bombay, on 19th November 1912, forwarded the Chamber a copy of the Government Resolution of that date containing the orders of Government on the report of the Special Committee. The Resolution stated that having regard to the opinion expressed by the Committee that they were in favour of a smaller number than 26 actual Bank holidays, Government was of opinion that the following five days might more appropriately be granted as sectional holidays than notified as holidays under the Negotiable

Instruments Act :—Day following New Year's holiday, Easter Monday, Pajusan, Kali Chaudas (*i.e.*, one of three days of Divali) and New Year's Eve. It was stated that the New Year's holiday was, under the Act, on New Year's day itself, and if that was a Sunday, on January 2nd, and Government saw no necessity to notify one day before and one day after that day as Bank holidays, nor did they consider that there was any need for a Bank holiday on Easter Monday. At Pajusan the Jains entirely suspended their own business for a whole week, but public business, trade, commerce, and banking were scarcely affected, and it made no difference to the Jains whether one day or no day was recognized as a Bank holiday. In no other Province, Government declared were more than two days notified as holidays for the Divali festival, and the third day Kali Chaudas, which had hitherto been observed in this Presidency, might well be omitted.

On the other hand Government considered that all the three Mahomedan festivals, *viz.*, Bara Wafat, Ramzan Id and Bakri Id, should be allowed as holidays under the Negotiable Instruments Act, in addition to Mohurrum which was usually notified under that Act. The Mahomedan community, Government stated, was large both in Bombay City and outside it, and the grant of four holidays was not, Government considered, too generous a recognition of festivals which were of very great importance to that community.

Further in view of the importance attached by the Parsi community to Zarthost-no-Diso, the Governor in Council was of opinion that it should also be allowed as a Bank holiday.

The total number of holidays would, accordingly, stand at 25, *i.e.*, there would be a reduction of one in the maximum number which was provisionally fixed by Government in the first instance. In view of the definite statement of the

Special Holiday Committee that a less number of Bank Holidays was favoured, the Governor in Council had, notwithstanding this reduction, decided to accept the proviso suggested by it, *viz.*—that whenever any of the festivals falls on a Sunday (except such as are already provided for in the Negotiable Instruments Act, such festival or festivals shall not be gazetted as public holidays under the Act for that particular year, and further that, should any two of the festivals fall on the same day, one holiday only shall be gazetted.

The Committee of the Chamber in addressing Government in the matter pointed out that the list of Holidays notified in the Government Resolution had caused the greatest surprise and disappointment to the members of the Chamber, for it appeared to them that the banking and commerical interests of the city had been overlooked, and that Holidays had been given for reasons altogether unconnected with the commercial life of Bombay. Bank Holidays, under the Negotiable Instruments Act, should, it was stated, undoubtedly be closely identified with the commercial life of the City, and any departure from this principle would certainly cause the greatest inconvenience.

The list of Holidays recommended by the Special Committee appointed by Government for this purpose, although open to criticism, was, on the whole, satisfactory, and was one which Government might well, in the opinion of the Committee, have adopted as it stood. In altering this well considered list Government had omitted three Christian Holidays, one Hindu and one Jain, and instead had introduced one Mahomedan Holiday, admittedly for reasons unconnected with commerce or banking, and one Parsee Holiday for reasons which were not stated and were not apparent. The omission of the Jain Holiday (Pajusan) was not objected to by the

Committee, and its inclusion in the list submitted to Government was believed to be due solely to the fact that this Festival was introduced into the list a few years ago by Government for reasons which were, however, not very clear. It was pointed out that because of this departure from the recognized list, numerous petitions were subsequently received for additional Holidays.

The omission of the Hindu Holiday of Divali was not approved by the Committee, for ordinary business was dislocated by the Divali Festival, and it was, moreover, extremely doubtful if any Hindu clerk would attend office during the three days of its celebration, in which case it was difficult to understand how the work of Banks and Mercantile Offices was to be carried on; and further it did not seem wise to spoil a three days' Holiday in the manner suggested. The Committee submitted that to those who had to live and work all the year round in the trying climate of Bombay, Holidays of three or four days' duration were infinitely more desirable than an odd day in the middle of a week, which, from the point of view of a beneficial Holiday, was of no use to any one. In the list now published Easter had been broken into, Divali interfered with, and the Christian New year Holiday, which came at such an excellent time of the year for a thorough change, practically abandoned.

The omission of Easter Monday from the list was, it was stated, universally condemned, as it was a Holiday recognized all over Europe, and also, it was understood, in America. It had always been a Holiday in Bombay and in other Presidencies, and as it followed three closed days it was absolutely useless for foreign mercantile and banking houses to remain open; no telegrams could be exchanged with Europe, and business all over the world was at a complete standstill on this day.

It was further stated that the omission of 31st December from the list was also strongly objected to, and by the banking community more especially ; for it was on this day that certain departments, particularly in the Presidency Banks, closed all their accounts and opened fresh ones for the New Year. The work entailed by these transfers was very heavy and could only really be done on a holiday under the Negotiable Instruments Act. It was true, in the published list, sectional Holidays were granted on Easter Monday, 31st December and the day following the New Year Holiday ; but the Committee stated that they did not understand what was meant by "Sectional Holidays" for commerce and banking; for it was obvious that, if a Bank was open, the Christian staff must be present and equally obvious that if a foreign Mercantile Office was open, the Christian staff must also be there. It was pointed out, therefore, that Sectional Holidays on these days had no meaning, and whatever might be the ultimate fate of this list, these Christian Sectional Holidays should be removed.

The Committee requested Government to receive at a very early date a deputation from the Chamber, with a view to revising the list now published and bringing it more into line with the banking and commercial needs of this City.

Government acceded to the Committee's request, and a deputation consisting of the Hon'ble Sir C. H. Armstrong, Kt. (Chairman), the Hon'ble Mr. Marshall Reid, C.I.E., (Deputy Chairman), Sir James Begbie (Bank of Bombay) and Mr. J. Greig (Chartered Bank), waited on the Hon'ble Sir Richard Lamb, senior member of the Executive Council of H. E. the Governor, on Monday, 9th December 1912.

The result of this interview was indicated in a letter from Government in which it was stated that, after careful consideration of the representations made by the Deputation, the

Governor in Council had decided to include the 31st December, Easter Monday and the third day of Divali in the list of holidays, but was of opinion that no strong grounds existed for modifying the orders under which the day after the New Year's holiday was excluded.

The Committee again carefully considered the list as revised, and in thanking Government for the additions made, stated that in view of the instructions contained in the Government Resolution under which the Special Holidays Committee was formed to the effect that the list of holidays was to be considered principally from the point of view of Banking and Commercial interests, and as certain days were still included which might very well have been omitted, they advised that as a permanent list of Holidays to be notified under the Act, the new list was not considered the best possible when all the circumstances were taken into consideration. (Appendix **V.**)

DISLOCATION OF PERSIAN TRADE.

The Karachi Chamber forwarded the following telegram to the Government of India on 5th January 1912 :—

> "Members of the Chamber engaged in trade with "Persia are concerned at the stoppage of imports *via* "Bunder Abbas. Reported caravan routes in interior are "absolutely unsafe, that Bunder Abbas is in consequence "seriously congested, that goods worth many lakhs are "already stocked there, that warehouse accommodation is "exhausted, that fresh supplies of goods will have to be "left in the open uncared for to serious loss of all "concerned. Understand that British Consul at Bunder "Abbas issued orders preventing further despatch of "goods to Kerman and other places. Position serious

"Chamber beg that prompt measures may be taken to
"restore order and adequately protect British interests."

In forwarding a copy of the above telegram the Karachi Chamber asked for the support of this Chamber to the representation.

This Chamber accordingly addressed the following telegram to the Government of India :—

"Bombay Chamber of Commerce beg to call attention
"of Government to the present position of British and
"Indian trade in Persian markets owing to unrest in
"Southern Districts and throughout country generally.
"Serious results must follow if trade routes are blocked
"and goods cannot be received at Ports and up-country
"markets. Can anything be done to relieve situation;
"Chamber would be glad of any information Government
"can give so that they may, if necessary, warn Bombay
"traders as regards the future."

In reply to the above the Government of India telegraphed as follows :—

"Your telegram of 25th January, Persian trade ques-
"tion is receiving consideration. Arrangements have
"been made for a British Caravan to proceed from Bunder
"Abbas to Kerman under the Governor's escort."

When the Hon'ble Mr. Clark, Member for the Department of Commerce and Industry, visited the Chamber in November 1912, the Committee took the opportunity of bringing to his notice the unsatisfactory condition of the trade routes in Southern and Central Persia.

A summary of the Chairman's remarks in this connection and the Hon'ble Mr. Clark's reply will be found in the account of the proceedings of the above meeting, given elsewhere in the report.

VISIT OF THE HON'BLE MR. GILLAN TO BOMBAY.

The Hon'ble Mr. Gillan, Acting Finance Member of the Government of India, visited the Chamber on Wednesday, 24th July 1912, and informally discussed with the Committee the following questions :—(1) Railway Finance, (2) the Gold Standard Reserve, (3) Excessive Cash Balances in London, (4) the possibility of a free mint for gold, (5) the question of legalising the use of adhesive stamps on share transfers, and (6) the difficulty that had arisen owing to a decision by the Legal Advisers to Government that endorsements on Government Paper in the alternative form were illegal and ineffective.

The full text of the Chairman's speech and the Hon'ble Mr. Gillan's reply will be found in *Appendix* W.

VISIT OF THE HON'BLE MR. CLARK TO BOMBAY.

The Hon'ble Mr. W. H. Clark, Member for the Department of Commerce and Industry, visited the Chamber on Wednesday, the 10th April 1912, and informally discussed with the Committee the following questions:—

(1) Railway matters, Administration and Finance.

(2) Town Duties.

(3) Indian Companies Amendment Bill.

The Hon'ble Mr. Clark accompanied by the Hon'ble Mr. R. E. Enthoven, Secretary to the Department of Commerce and Industry, again visited the Chamber on Wednesday, 13th November 1912, and the following subjects were informally discussed:—

(1) The Indian Railway problem.

(2) The position in Southern and Central Persia.

(3) Working of the Boiler Inspection Act.

(4) Rules under the Factory Act.

Full text of the Chairman's speeches on the above occasions and the Hon'ble Mr. Clark's replies will be found in *Appendix* X.

BOMBAY IN 1806.

During the year under review Mr. A. F. Beaufort, a former Chairman, presented to the Chamber a very interesting framed photograph of a sketch of Bombay in 1806, by Admiral Sir Francis Beaufort, R. N.

The sketch, which was presented through the Hon'ble Sir Charles Armstrong, Kt., now hangs in the Chamber's library.

IMPERIAL TRADE CONFERENCE.

A copy of a letter which was addressed by the Chairman of the East India Section of the London Chamber of Commerce to the Secretary of State for India in connection with the non-representation of India on the Imperial Trade Commission will be found in the appendix, together with this Chamber's reply. (*Appendix* Y.)

STANDARDIZATION OF WEIGHTS AND MEASURES.

(See *Reports* 1906, *pp.* 116, 487; 1908, *p.* 110 ; 1910 *p.* 99.)

The Government of Bombay in March 1911 issued the following Resolution :—

The diversity in the weights and measures in use not only in different districts of the Presidency but also in different towns in the same district and even in different parts

of the same town has long been recognised as an evil. The result is to create an element of uncertainty in trade, to render fraud on the part of retailers easy and profitable and to expose the poorer classes to a constant liability of being cheated. With a view to remedying the evil, this Government in 1902 submitted to the Government of India a proposal for the amendment of the Indian Weights and Measures of Capacity Act (No. XXXI of 1871) and suggested that Local Government should be empowered, subject to the sanction of the Supreme Government, to prescribe standards of weights and measures for limited areas, after ascertaining what local standards were in use and how they could be made to fit into a general system.

The Government of India held that it was not necessary to amend the Weights and Measures Act for the purpose which this Government had in view, and observed that the Municipal Acts of Burma and the Central Provinces empowered municipal bodies to prescribe the standard weights and measures to be used within their limits and that this Government might consider the desirability of making a similar provision in the Municipal Act. The Government of India were, however, of opinion that it would not be advisable to confer a similar power of prescription upon District Local Boards. As regards standardization, the Government of India stated that while they would certainly empower all Municipalities in this respect, they saw no objection to permitting District Boards also to maintain standards of the local weights and measures in current use with which the weights and measures actually used by traders in all towns and villages in which a regular market is held must conform.

These orders were communicated to the officers concerned, and in Government Resolution No. 3829, dated the 23rd July 1903, they were informed that steps were being taken

to amend section 48 of the Bombay District Municipal Act, 1901, with the view of empowering Municipalities to prescribe weights and measures for use within municipal limits, and that the question of permitting Local Boards to maintain standards of the local weights and measures in current use would be considered in connection with the amendment of the Local Boards Act.

By Bombay Act IV of 1904 Municipalities were given the power to make by-laws for *defining* the standard weights and measures used within their limits. It was considered premature to empower Municipalities to *prescribe* the weights and measures which alone it would be lawful to use within their districts, or to permit Local Boards to maintain standards of the local weights and measures, conformity with which would be compulsory.

The subject has again been pressed upon the attention of Government at various times in recent years, and Government consider that it may be profitably discussed again. The Governor in Council is accordingly pleased to appoint a Committee constituted as follows to make proposals for the standardization of weights and measures in this Presidency apart from Sind :—

PRESIDENT :

The Hon'ble Mr. J. P. Orr, I.C.S.

MEMBERS :

The Hon'ble	Mr. H. R. Greaves.
Do.	Sardar Purshottamdas Viharidas Desai.
Do.	Mr. Gokuldas Kahandas Parekh.
Do.	Mr. Siddhanath Dhonddev Garud.
Do.	Rao Bahadur Ganesh Vyankatesh Joshi.
Do.	Rao Bahadur Shrinivas Konher Rodda.
Do.	Mr. Manmohandas Ramji.
Do.	Mr. Fazulbhoy Currimbhoy Ebrahim.

The Member of the Legislative Council elected by the Municipalities of the Southern Division.

The Committee referred to in the above resolution issued in November 1911 an *ad interim* report in which they stated *inter alia* that from the reports and other papers laid before them and the information they had been able to gather by their own individual inquiries they had no hesitation in saying that over far the greater part of the Bombay Presidency the standardization of weights and measures would be heartily welcomed by the people; and further that they thought it essential that all local standards to which Government might give the weight of legislative sanction should be based on the tola of 180 grains and that the maund should be the Railway maund of $82\frac{2}{7}$ lbs.

A copy of the *ad interim* report was submitted to the Chamber for opinion. The Committee in acknowledging receipt of the report informed the Chairman of the Weights and Measures Committee that they agreed with the conclusions arrived at in the report and had no suggestions to offer. They further stated that the proposals to base the standard on the tola of 180 grains and that the maund should be the Railway maund of $82\frac{2}{7}$ lbs. met with their approval. (*Appendix* Z.)

NUSHKI-SEISTAN TRADE ROUTE.

(See *Report* 1911, *page* 88.)

A copy of the Camel Contract agreement for the carriage of goods between Nushki and Dewan Chah (Koh-i-Malik Siah), which was recently entered into, is on file in the Chamber's rooms and can be inspected by those interested.

From Dewan Chah onwards to Seistan, Birjand and Meshed there is an allied Camel Contract which works under the personal control and supervision of His Britanic Majesty's Consul in Seistan and by this contract all goods which arrive on the frontier are immediately transmitted to their various destinations.

EXHIBITIONS.

Papers in connection with the following Exhibitions were received during the year and were made available to Members :—

Universal and International Exhibition, Ghent, 1913 ; Panama-Pacific International Exposition, San Francisco, 1915 ; Exhibition of Rice Cultivation and Irrigation, Varcelli, 1912.

THE SETTING IN OR BURSTING OF THE MONSOON.

(See *Report* 1911, *page* 65.)

The Meteorologist, Bombay, in compliance with the request made by the Chamber in September 1910, informed the Committee that the Monsoon set in on the Malabar Coast on the 8th June 1912.

RAINFALL AT BOMBAY, 1843 TO 1912.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month, during the years 1843 to 1912 is published for the information of members.

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	18·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	..	..	..	..	..	26·41	33·19	6·65	6·65	1·03	..	..	73·93
1847 ..	0.09	0·02	..	0·31	1·40	37·56	16·46	8·63	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	.. 75·86
1849 ..	0·34	..	..	..	....	..	23·41	50·99	12·66	26·13	0·75	0·61	.. 114·89
1850 ..	..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	.. 50·25
1851 ..	..	..	..	..	..	0·52	24·50	47.02	20·03	3·89	0·04	0·07	.. 96·07
1852 ..	..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01 69·27
1853 ..	..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	.. 62·60
1854 ..	..	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1·85	.... 82·14
1855 ..	..	..	..	..	..	..	20·18	11·83	3·82	5·29	0·06	..	.. 41·18
1856 ..	..	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12 65·92
1857 ..	....	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	.. 51·27
1858 ..	..	..	..	..	0·15	1·57	14·44	20 12	7·48	15·47	3·22	..	.. 62·45
1859 ..	..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	.. 77·16
1860 ..	..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	.. 62·15
1861 ..	..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	.. 76·91
1862 ..	..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	.. 73·22
1863 ..	0·41	..	....	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	.. 77·68
1864 ..	..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	.. 45·57
1865 ..	0·38	..	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	.. 77·85
1866 ..	..	0·11	....	....	..	..	13·47	40·34	20·34	3·44	0·74	..	.. 78·44
1867 ..	..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	.. 62·30
1868 ..	..	..	0·01	..	..	..	13·52	20·43	20·29	7·71	0·14	0·02	.. 62·12
1869 ..	..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12 91·66
1870 ..	..	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	.. 66·21
1871 ..	2·22	..	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·87	0·06 40·58
1872 ..	..	..	..	..	..	0·06	24·43	24·84	9·49	16·59	1·07	..	.. 76·48
1873 ..	..	0·05	..	..	..	0·51	20·36	16·98	23·96	7·77	0·07	..	.. 69·70
1874 ..	..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	.. 82·18
1875 ..	0·47	..	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	.. 84·56
1876 ..	..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	.. 50·01
1877 ..	0·22	0·52	..	..	..	..	35·58	11·10	8·51	8·89	8·33	..	.. 73·15
1878 ..	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·81	0·40	..	..	61·40
1880 ..	..	0·01	0·02	..	..	21·48	18·37	4·08	22·80	1·18	..	..	67·94
1881 ..	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1882 ..	..	0·04	0·02	0·08	0·02	27·54	26·94	3·36	10·08	1·12	0·03	..	69·23
1883 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886 ..	..	..	..	0·01	0·96	43·45	25·79	10·69	6·54	1·69	0·61	..	99·74
1887 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888 ..	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889 ..	..	..	..	..	0·67	19·39	30·45	10·32	2·71	3·80	..	..	67·84
1890 ..	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	0·13	65·18
1891 ..	..	..	0·22	..	..	13·99	32·48	8·94	22·52	1·04	..	..	77·18
1892 ..	..	..	..	..	0·11	13·30	23·86	36·56	18·78	1·89	0·67	..	95·42
1893 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894 ..	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0·01	66·55
1895 ..	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·55
1897 ..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	..	..	81·58

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1898 ..	..	0·17	.	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·16	10·14	5·72	1·81	0·56	...	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·86
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·58	..	..	..	66·30
1907 ..	..	0·27	..	0·06	...	22·48	59 05	15·99	2·26	0·67	..	..	100·78
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53 54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06.	..	..	..	0·04	10·85	15·24	17·09	2·96	...	0·27,	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3.62	..	54.05

RAINFALL OF THE YEAR 1912.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

	Stations.	From 1st Nov. 1911 to 31st May 1912.			From 1st June to 31st Oct. 1912.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Persian Area.	Bushire	..	..	....	..	0.11	....
	,, (30th)	..	..	....	..	0·10	— 0·10
	Jask	2·33	4·29	— 1·96	..	0·10	— 0·10
	Muscat	..	..	....	..	0·24	....
	,, (30th)	..	..	....	0·26	0·23	+ 0·03
Punjab.	Multan	3·96	1·93	+ 2 03	4·50	4·74	— 0·24
	Rawalpindi	9·67	11·07	+ 1·40	..	22 80	..
	Lahore	4·61	4·56	+ 0·05	10 29	15·26	— 4·97
	Sirsa	3·74	2·78	+ 0·96	10 51	15·26	— 0·75
	Ambala	3·57	6·72	— 3·15	26·33	23·68	+ 2·65
	Delhi	5·74	4·01	+ 1·73	28·90	23·73	+ 5·17
United Provinces.	Agra	4·63	2·17	+ 2·46	23·64	25·02	— 1·38
	Manipuri	3·88	3·29	+ 0·59	33·90	24·56	+ 9·34
	Jhansi	1·18	2·19	— 1·01	33·94	35·27	— 1·33
	Cawnpore	4·20	2·37	+ 1·83	30·19	33·56	— 5·37
	Allahabad	2·38	2·40	— 0·02	26·38	36·62	— 10·24
Sind & Rajputana.	Jacobabad	..	..	....	1·09	2·26	— 1·17
	Karachi	0·28	1·61	— 1·33	3·17	6·13	— 2·96
	Ajmer	1·05	2·04	— 0·99	13·09	19·05	— 5·96
	Jaipur	3·81	2·06	+ 1·75	28·11	21·91	+ 6·20
	Kotah	1·05	1·72	— 0·67	23·96	26·40	— 2·44

	Stations.	From 1st Nov. 1911 to 31st May 1912.			From 1st June to 31st Oct. 1912.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Gujarat, Kathiawar and Central India, West.	Bhuj	0·00	0 62	— 0·62	20·08	13·54	+ 6·51
	Dwarka	0·03	0·76	— 0·68	22·71	13·69	+ 9·02
	Veraval	0·00	0·71	— 0·71	27·82	17·43	+10·39
	Rajkot	0·25	0·72	— 0·47	31·64	25·82	+ 5 82
	Bhav'gar Para	0·13	0·85	— 0·72	39·00	19·82	+19·18
	Surat	0·00	0·43	— 0·43	53·90	40·63	+12·27
	Ahmedabad	0·26	0·69	— 0·43	38·21	29·12	+ 9·09
	Deesa	0·00	0·76	— 0·76	23·43	23·27	+ 0·22
	Neemuch	0·69	1·43	— 0·74	23·17	27·27	— 4·10
	Indore	0·72	1·62	— 0·90	26·72	31·28	— 4·56
Central Provinces.	Jubbulpore	6·10	3·22	+ 2·88	40·36	52·16	—11·80
	Saugor	2·78	2·97	— 0·19	31·85	43·17	—11·32
	Hoshangabad	2·82	2·39	+ 0·43	37·28	46·66	— 9·38
	Khandwa	2·01	1·57	+ 0·44	15·75	28·29	—12·54
	Akola	2·53	2·85	— 0·32	18·85	30·21	—11·36
	Amraoti	3·91	2·90	+ 1·01	22·44	31·00	— 8·56
	Nagpur	9·25	3·78	+ 5·47	45·46	45·34	+ 0·12
	Chanda	4·66	4·61	+ 0·05	41·78	52·38	—10·60
	Raipur	4·38	3·38	+ 1·00	44·78	49·31	— 4·53
Konkan.	Bombay	0·70	1·47	— 0·77	50·01	71·43	—21·43
	Ratnagiri	2·71	2·19	+ 0·52	87·06	100·67	—13·61
	Marmugao	5·24	4·82	+ 0·42	90·08	92·71	— 2·63
	Karwar	4·93	6·08	— 1·15	100·48	120·60	—20·12
Bombay Deccan, and Hyderabad.	Malegaon	3·11	1·77	+ 1·34	12·51	22·08	— 9·57
	Ahmednagar	2·66	3·03	— 0·37	9·53	21·34	—11·81
	Poona	2·90	3·40	— 0·50	21·26	26·22	— 4·96
	Sholapur	3·26	3·41	— 0·15	13·82	26·34	—12·52
	Bijapur	1·99	4·43	— 2·44	11·61	17·47	— 5·86
	Belgaum	4·94	6·77	— 1·83	66·83	43·20	+23·63
	Aurangabad	3·71	2·44	+ 1·27	15·65	26·01	—10·36
	Nizamabad (Indur)	5·46	3·21	+ 2·25	30·28	37·97	— 7·51
	Hyderabad	5·12	4·10	+ 1·02	20·20	27·32	— 7·12
Malabar Coast and Ceylon.	Mangalore	6·23	11·56	— 5·33	139·74	115·87	+23·87
	Calicut	15·12	18·77	— 3·65	125·43	98·35	+27·08
	Cochin	26·53	29·06	— 2·53	123·47	85·87	+37·60
	Colombo	56 83	52·99	+ 2·84	48·84	35·82	+13·02
Madras (excluding Malabar) and Mysore.	Masulipatam	7·94	9·23	— 1·29	40·47	31·30	+ 9·17
	Beliary	1·48	5·06	— 3·58	18·26	14·63	+ 3·63
	Cuddapah	2·65	7·77	— 5·12	17·73	24·67	— 6·94
	Madras	21·89	22·36	— 0·47	21·75	27·34	— 5·59
	Bangalore	5·07	10·00	— 4·93	38·45	25·57	+12·88
	Coimbatore	6·43	9·60	— 3·17	15·23	12·21	+ 3·02
	Tricldnopoly	19·24	14·32	+ 4·92	18·93	18·56	+ 0·37
	Negapatam	31·21	33·12	+ 17·79	13·40	21·54	— 8·14

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following Return of the Imports of Coal into Bombay by Sea and Rail in the years 1906 to 1912 is printed for the information of members :—

From	1906.	1907.	1908.	1909.	1910.	1911.	1912.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners)..	173,608	167,355	124,353	233,822	202,600	200,434	141,921
Do. (State Railways)..	..	10,682	13,779	32,241	10,253	11,764	18,875
Australia (Private Owners).	13,961	16,254	103,996	41,141	19,943	24,351	62,561
Do. (State Railways)..	..	..	2,627	3,346	..	10,273	11,248
Japan (Private Owners) ..	3,367	2,581	..	10	6,653	6,975	33,824
Do. (State Railways) ..	..	..	..	..	..	..	43,901
Other Ports (Private Owners)	645	8,952	56,611	34,324	15,161	18,362	148,001
Do. (State Railways)..	..	8,150	7,697	33,832		..	18,013
Calcutta (Private Owners)..	805,416	748,470	580,718	525,076	650,368	623,237	631,670
Do. (State Railways)..	..	215,149	272,986	156,470	200,724	180,852	154,086
Total—By Sea ..	996,997	1,177,593	1,162,767	1,060,262	1,105,702	1,076,238	1,264,100
Total—By Rail ..	21,215	28,746	11,442	30,169	44,962	38,631	* ..
Grand Total ..	1,018,212	1,206,339	1,174,209	1,090,431	1,150,664	1,114,869	* ..

* Imports by Rail for the year 1912 are not available as Government have discontinued publishing Quarterly Rail-borne Trade Returns of the Bombay Presidency.

N. B —Imports of Coal by State Railways for the year 1906 were not recorded.

WHEAT.

The undermentioned notes have been made from statistics published by the Commercial Intelligence Department of the Government of India.

The total area under wheat during the season 1911-12 was 30,386,800 acres which was 103,000 acres or 0·33 per cent. above the revised figure for 1910-11. The total outturn was

estimated at 9,813,500 tons as compared with 10,040,500 tons (revised figure) for the previous year, representing a decrease of 227,000 tons or 2·3 per cent.

Punjab.—The total area sown in British Districts was reported to be 9,110,000 acres as compared with 8,885,000 acres the previous year, an increase of 2·5 per cent.

The total outturn in British Districts was estimated at 3,261,000 tons as compared with 3,309,000 tons the previous year, a decrease of 1·4 per cent.

The Native States reported a total area of 1,338,000 acres as against 1,096,000 the previous year. The total outturn of this area was estimated at 444,000 tons as against 400,000 tons the previous year, an increase of 11 per cent.

United Provinces.—The total area sown amounted to 7,578,000 acres, which was 3 per cent. larger than that of the preceding year.

The total yield was estimated at 3,031,000 tons compared with 2,919,000 tons the previous year, an increase of about 4 per cent.

Central Provinces and Berar.—The total area sown was reported to be 3,559,000 acres as compared with 3,585,000 acres for the previous year, a decrease of 0·7 per cent. Seasonal conditions were generally favourable to the crop, but the abnormal weather that prevailed in February reduced the yield.

The total yield was estimated at 864,000 tons as against 973,000 tons the previous year, a decrease of 11·2 per cent. Two Native States (Khairagarh and Nandgaon) reported a total area of 129,000 acres and an outturn of 32,000 tons compared with 123,000 acres and 33,000 tons the previous year.

Bombay.—The British Districts reported a total area of 697,000 acres which is only about half the area the previous year (1,379,000 acres). The Native States (including Baroda) reported 343,000 acres compared with 476,000 acres the previous year, a decrease of nearly 28 per cent.

The crop suffered from deficient moisture everywhere from the commencement.

The total yield was estimated at 212,000 tons (120,000 in British Districts and 92,000 tons in Native States) as compared with 506,000 tons the previous year, a decrease of 58 per cent. Besides the above, about 7,000 acres, yielding some 2,000 tons, were estimated for tracts for which statistics are not usually received.

Bihar and Orissa.—The total area sown was reported to be 1,285,000 acres as against 1,312,000 acres the previous year, a decrease of 2 per cent. The season on the whole was favourable for the wheat crop, though some damage was done in places by insect pests.

The yield was estimated at 557,000 tons against 570,000 tons the previous year, a decrease of 2·3 per cent.

North-West Frontier Province.—The total area sown was reported to be 1,203,000 acres as against 1,033,000 acres the previous year, an increase of 16·5 per cent. Seasonal conditions had on the whole been favourable, though cold winds somewhat affected the outturn in places.

The total yield was estimated at 280,000 tons as compared with 266,000 tons the previous year, an increase of about 5 per cent.

Sind.—The total area was reported to be 384,000 acres as compared with 560,000 acres the previous year, a decrease of 31·4 per cent. attributed to low inundation, deficiency of water-supply and absence of rain.

The outturn was estimated at 95,000 tons compared with 136,000 tons the previous year, a decrease of 30 per cent.

Bengal.—The total area sown was estimated at 140,000 acres as against 143,000 acres the previous year, a decrease of 2 per cent. The crop suffered latterly through insufficient rainfall in the chief wheat growing districts and through strong west winds in places.

The total yield was estimated at 42,000 tons as against 38,000 tons the previous year, an increase of 10·5 per cent.

Central India.—The total area sown was reported to be 2,850,000 acres as compared with 2,460,000 acres the previous year, an increase of 16 per cent.

The yield was estimated at 778,000 tons against 582,000 tons the previous year, an increase of 33·7 per cent.

Hyderabad.—Reported 970,000 acres compared with 1,104,000 acres the previous year, a decrease of 12 per cent. attributed to defective rainfall. The yield was estimated at 43,000 tons as against 97,000 tons the previous year, a decrease of about 56 per cent.

Rajputana.—The total area sown (excluding that in the Mewar State from which a return was not received) was reported to be 926,000 acres as compared with 1,112,000 acres the previous year, a decrease of 16·7 per cent.

The total yield was estimated at 206,000 tons as against 244,000 tons the previous year, a decrease of 15·6 per cent.

Mysore.—Reported 3,800 acres and 500 tons compared with 2,800 acres and 500 tons the previous year.

The following figures show the total acreage and outturn of Wheat in each Official year from 1884-85 to 1911-12 :—

Years.	Acres.	Outturn in Tons.
1884-85	27,820,000	8,013,000
1885-86	27,393,000	7,739,000
1886-87	26,735,000	6,391,000
1887-88	26,855,000	7,149,000
1888-89	25,912,000	6,362,000
1889-90	24,773,000	6,123,000
1890-91	26,576,000	6,876,000
1891-92	27,032,772	6,093,741
1892-93	27,759,158	7,649,105
1893-94	28,716,735	7,268,982
1894-95	28,421,851	6,998,930
1895-96	24,071,320	5,380,342
1896-97	20,579,727	5,363,289
1897-98	24,537,775	7,208,384
1898-99	25,370,078	6,837,074
1899-1900	18,687,782	5,357,142
1900-01	23,864,550	7,093,529
1901-02	23,446,161	6,090,524
1902-03	23,433,177	7,971,446
1903-04	28,413,743	9,641,145
1904-05	28,470,200	7,582,040
1905-06	26,295,800	8,578,540

Years.	Acres.	Outturn in Tons.
1906-07	28,536,000	8,185,900
1907-08	22,806,200	6,104,200
1908-09	26,068,100	7,597,500
1909-10	28,017,500	9,590,600
1910-11	30,489,800	10,040,500
1911-12 *... ...	30,386,800	9,813,500

* The figures for 1911-12 are subject to revision.

The fluctuations in the total exports of wheat from India to Foreign Countries during the last 30 years are shown below :—

(1881-82 to 1911-12).

Worst Years.			Best Years.		
Years.	Tons.	Rs.	Years.	Tons.	Rs.
1887-88 ...	676,908	5,56,23,733	1881-82 ...	995,050	8,62,00,618
1889-90 ...	690,110	5,79,26,147	1882-83 ...	799,688	6,08,88,136
1893-94 ...	607,842	5,19,39,850	1883-84 ...	1,050,070	8,89,58,112
1894-95 ...	344,506	2,56,62,468	1884-85 ...	792,494	6,31,60,182
1895-96 ...	500,208	3,91,43,765	1885-86 ...	1,053,446	8,00,53,311
1896-97 ...	95,531	83,64,498	1886-87 ...	1,113,181	8,62,59,856
1897-98 ...	119,630	1,34,11,515	1888-89 ...	880,570	7,52,32,794
1899-1900 ...	485,204	3,90,94,963	1890-91 ...	716,024	6,04,24,260
1900-01 ...	2,501	3,00,832	1891-92 ...	1,515,335	14,38,20,022
1901-02 ...	366,090	3,35,59,204	1892-93 ...	748,672	7,44,03,835
1902-03 ...	514,607	4,51,53,570	1898-99 ...	976,024	9,71,96,877
1908-09 ...	109,757	1,34,00,777	1903-04 ...	1,295,565	11,08,89,546
			1904-05 ...	2,150,025	17,90,60,692
			1905-06 ...	937,523	8,53,43,996
			1906-07 ...	801,445	7,25,44,650
			1907-08 ...	880,459	8,58,50,350
			1909-10 ...	1,050,574	12,70,90,884
			1910-11 ...	1,266,150	12,95,82,291
			1911-12 ...	1,361,166	13,34,84,580

ESTIMATE OF THE WHEAT CROP OF THE SEASON, 1911-12.

Share of each Province of Area and Yield for 1910-11 and 1911-12.

Province or State.	Area.			Yield.			Increase or Decrease in last and current year (1910-11 and 1911-12).			
	Average of previous 5 years ending 1909-10.	Of last year's crop, 1910-11.	Of current year's crop, 1911-12.	Average of previous 5 years ending 1909-10.	Of last year's crop, 1910-11.	Of current year's crop, 1911-12.	Area.	Percentage.	Yield.	Percentage.
	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Acres.		Tons.	
Bombay (including Native States) ...	1,651,000	1,855,000	1,040,000	357,000	506,000	212,000	— 815,000	43·93	— 294,000	58·10
Central Provinces & Berar	3,294,000	3,585,000	3,559,000	792,000	973,000	864,000	— 26,000	0·72	— 109,000	11·20
Rajputana ...	817,000	(a) 1,112,000	(a) 926,000	183,000	(a)244,000	(a)206,000	— 186,000	16·72	— 38,000	15·57
Central India ...	2,071,000	2,460,000	2,850,000	444,000	582,000	778,000	+ 390,000	15·85	+ 196,000	33·67
Sind (including Native States) ...	553,000	560,000	384,000	152,000	136,000	95,000	— 176,000	31·42	— 41,000	30·14
Hyderabad ...	1,020,000	1,104,000	970,000	71,000	97,000	43,000	— 134,000	12·13	— 54,000	55·67
Total of Provinces and States supplying Bombay...	9,406,000	10,676,000	9,729,000	1,999,000	2,538,000	2,198,000	— 947,000	8·87	— 340,000	13·39
Punjab (including Native States) ...	9,241,000	9,981,000	10,448,000	3,153,000	3,709,000	3,705,000	+ 467,000	4·67	— 4,000	0·10
N.-W. Frontier ...	1,035,000	1,033,000	1,203,000	219,000	266,000	280,000	+ 170,000	16·45	+ 14,000	5·26
United Provinces of Agra and Oudh...	6,023,000	7,342,000	7,578,000	2,273,000	2,919,000	3,031,000	+ 236,000	3·21	+ 112,000	3·83
Bengal	1,375,000	143,000	140,000	417,600	38,000	42,000	— 3,000	2·09	+ 4,000	10·52
Bihar and Orissa...		1,312,000	1,285,000		570,000	557,000	— 27,000	2·05	— 13,000	2·28
Mysore	3,000	2,800	3,800	400	500	500	+ 1,000	35·71	...	...
Total of Provinces and States other than those supplying Bombay...	17,677,000	19,813,800	20,657,800	6,093,000	7,502,500	7,615,500	+844,000	4·25	+ 113,000	1·50
GRAND TOTAL..	27,083,000	30,489,800	30,386,800	8,092,000	10,040,500	9,813,500	— 103,000	0·33	— 227,000	2·26

(a) Excluding Mewar.

The yield per acre is shown in the following statement :—

Provinces.	Average of previous 5 years.	Year* 1910-11.	Year† 1911-12.
Bombay Proper	·216	·272	·203
Provinces supplying Bombay ...	·212	·251	·225
All India	·298	·329	·322

* Rectified. † Subject to revision.

The course of Retail Prices of Wheat, as given in the *Gazette of India*, has been recorded in the reports for the last eleven years, and is here brought up to date :—

SEERS (OF 80 TOLAS) TO THE RUPEE.

	Punjab	United Provinces.	Central Provinces.	Bombay.
March 1894	23·88	16·19	18·06	13·12
,, 1895	21·62	15·19	14·56	14·56
,, 1896	14·25	12·25	13·88	13·37
,, 1897	8·25	8·88	9·0	7·75
,, 1898	14·37	12·94	11·19	9·56
,, 1899	17·5	17·19	15·0	12·94
,, 1900	11·81	12·31	9·44	7·62
,, 1901	11·23	10·5	8·87	8·18
,, 1902	15·56	14·31	12·75	9·19
,, 1903	15·01	14·75	13·82	19·85
,, 1904	16·85	15·67	14·76	13·24
,, 1905	15·30	12·95	14·32	12·24

		Punjab	United Provinces.	Central Provinces.	Bombay.
March	1906	14·04	11·40	12·30	8·88
„	1907	16·57	12·73	14·72	9·90
„	1908	8·56	7·81	8·25	7·75
„	1909	8·88	9·43	10·18	7·93
„	1910	11·33	10·26	11·18	8·48
„	1911	14·5	13·40	13·96	10·04
„	1912	11·49	11·50	11·96	8·47
April	1912	11·55	12·21	11·85	8·31

EXPORTS.

The table shows the Exports of Wheat from India to Europe in thousands of tons :—

From	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	Average 1901-1910.
Bombay ...	190	166	84	108	1	28	24	210	265	139	87
Karachi ...	1394	1031	870	694	110	933	657	925	1223	776	693
Calcutta ...	160	191	129	128	...	5	6	166	434	189	109
Total...	1744	1388	1083	930	111	966	687	1301	1922	1104	888

COTTON.

Receipts.—The total arrivals of cotton into Bombay during the year ending 30th June 1912 were 2,540,000 bales, or an increase of 73,000 bales on the 1910-11 figures : while, compared with the average receipts of the previous ten years, the increase was 110,000 bales, or 4·52 per cent.

When comparing these figures with previous seasons, it must be borne in mind that in 1911-12 the supplies were augmented by considerable arrivals of American cotton, say about 205,000 bales (of 3½ cwts. each); and that, though the total receipts of all descriptions show an increase on last season, the actual supplies of Indian cotton that reached Bombay from up-country fell short of the previous year by nearly 150,000 bales. The supplies from the Oomra and Khandesh Districts during the season (July 1911 to June 1912) were 1,442,000 bales, or about 100,000 bales more than the average of the previous ten years, but were 300,000 bales below the bumper yield of 1909-10. The absence of rain in the Dhollera Districts resulted in almost a total failure of the crops there, and this accounts for the very small receipts from those districts, only 41,000 bales having been received in Bombay, against 270,000 bales in the previous season, and an average of about 200,000 bales for the ten years. The scarcity of rain in Guzerat also accounts for a partial failure of the Broach crop, and only 143,000 bales arrived in Bombay last season, and, with the exception of the cotton grown in Surat and surrounding districts, was very poor in quality and staple. The arrivals from Coompta and Dharwar Districts (257,000 bales) were about the same as last year, but in excess of the ten years' average by nearly 100,000 bales. Western descriptions proved a record crop, the total being 98,000 bales into Bombay, against only 39,000 bales the year before, and an average of 29,000 bales for the ten years. Sind receipts also show a good increase, the figures being 103,000 bales, against 62,000 bales last season; while from the Bengal Districts there was a falling-off of 200,000 bales.

The following table gives in detail the Receipts of the various growths into Bombay during the season and calendar year, together with the corresponding returns for the three

previous years and the respective averages for the preceding decade :—

Receipts of Cotton into Bombay of each growth.

(000's omitted.)

Growths.	Seasons ending 30th June				Average 1900-01 to 1909-10.	Calendar years ending 31st December.				Average 1901 to 1910.
	1911-12.	1910-11.	1909-10.	1908-09.		1912.	1911.	1910.	1909.	
	F. P. Bales.	F. P Bales.	F.P. Bales.	F. P. Bales.	F P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Khandesh	274	401	423	307	437	287	328	388	395	446
Central India ..	155	152	218	111		157	140	211	126	
Barsee and Nugger..	114	120	272	129	175	130	102	216	193	176
Berar	539	359	526	341	743	513	367	443	442	743
Central Provinces ..	360	150	296	155		286	220	213	252	
Total Oomras..	1,442	1,182	1,735	1,043	1,855	1,373	1,157	1,471	1,408	1,365
Dhollera	41	270	250	219	194	38	252	257	214	197
Broach	143	219	306	192	201	132	229	305	190	201
Coompta & Dharwar.	257	251	223	243	163	*276	253	278	189	169
Westerns	98	39	46	52	29	*120	54	43	53	29
Bengal. N.-W. Provinces.	128	295	414	291	415	292	111	333	427	434
Bengal. Rajputana.	106	136	123	68		116	125	128	79	
Sind	103	62	44	35	44	95	72	40	48	46
Persian	5	3	5	3	4	5	3	3	6	4
Other Sorts	217	10	6	20	25	217	44	2	17	24
Grand Total ..	2,540	2,467	3,152	2,166	2,430	2,624	2,300	2,860	2,622	2,469

* *N. B.*—The grouping of the stations from which Coompta and Dharwar and Westerns are received, has been changed from 1st October 1912.

Exports.—The total Exports for the year ending 30th June 1912 were 1,306,000 bales, or 22·35 per cent. less than in the preceding season, and 6·51 per cent. below the average of the previous 10 years ; while for the calendar year the figures show a falling-off of 11·32 per cent. compared with last year, and a decrease of 11·08 per cent. with the previous 10 years' average. The shipments to Europe were 631,000 bales, or 62·22 per cent. behind last season ; but to China and Japan there was an increase of 268·000 bales, or 42·60 per cent. ; while to Calcutta and Coast Ports the falling-off was equal to 33·33 per cent.

The consumption of Cotton by the Mills in the Island of Bombay was estimated at 1,078,000 bales, against 953,000 bales in 1910-11, and an average for 10 years of 1,013,000 bales.

Exports of Cotton and Mill Consumption.

(000's omitted.)

To—	Seasons ending 30th June.				Average, 1900-01 to 1909-10.	Calendar years ending 31st December.				Average 1901 to 1910.
	1911-12.	1910-11.	1909-10.	1908-09.		1912.	1911.	1910.	1909.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Great Britain ..	13	57	96	22	52	15	47	93	34	52
Continent	370	957	958	621	758	421	730	1,060	639	777
Total Europe ..	383	1,014	1,054	643	810	*a* 436	*b* 777	*c*1,153	*d* 673	829
China and Japan ..	897	629	933	700	558	820	624	885	748	576
Calcutta and Coast Ports	26	39	35	23	29	20	38	33	29	30
Total Eastward ..	923	668	968	723	587	840	662	918	777	606
Total Exports ..	1,306	1,682	2,022	1,366	1 397	1,276	1,439	2,071	1,450	1,435
Mill Consumption ..	1,078	953	984	1,099	1,013	*1,078	* 953	*984	*1,099	1,013
Grand Total ..	2,384	2,635	3,006	2.465	2,410	2,354	2,392	3,055	2,549	2,448

* Years ending 30th June. *a* Excluding 200 bales exported to U. S. of America.
b Do. 450 do. do. do.
c Do. 797 do. do. do.
d Do. 2,265 do. do. do.

The following table explains how the available supplies of Cotton in Bombay during the season were distributed, from which it will be seen that 54·78 per cent. was exported, and 45·21 per cent. was consumed by the Local Mills. In the previous season the exports accounted for 63·83 per cent. and the Mill consumption for 36·16 per cent. of the total taken from last season supplies:—

Distribution.

Exported to Great Britain	0·545
,, ,, Continent	15·520
,, ,, China and Japan	37·626
,, ,, Calcutta and Coast... ...	1·090
Total Exports ..	54·781
Mill Consumption ...	45·219
	100·000

Actual Clearances of Cotton from Bombay to different Ports in Europe during the years 1911 *and* 1912.

To—	1912. 6 months ending 31st December.	1912. 6 months ending 30th June.	1912. Total for 12 months.	1911. 6 months ending 31st December.	1911. 6 months ending 30th June.	1911. Total for 12 months.	Increase or Decrease.	Percentage.
	F. P. Bales.	F. P. Bales.	F. B. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
Liverpool ..	4,455	10,447	14,902	2,084	(c) 39,903	41,987	— 27,085	64·50
London. ..	10	....	10	5	114	119	— 109	91·59
Manchester ..	....	....	....	....	4,280	4,280	— 4,280	....
Hull	....	(D) 109	109	....	(d) 1,651	1,651	— 1,542	93·39
Marseilles ..	(A) 2,701	(E) 6,145	8,846	(a) 1,252	(e) 12,999	14,251	— 5,405	37·92
Havre.. ..	2,370	4,372	6,742	2,463	13,918	16,381	— 9,639	58·84
Dunkirk ..	6,488	40,006	46,494	1,198	70,797	71,995	— 25,501	35·42
Rouen ..	....	....	....	....	200	200	— 200	....
Antwerp ..	(B) 28,834	57,277	86,111	9,630	(f) 138,478	148,168	— 62,057	41·88
Ghent ..	....	220	220	55	1,210	1,265	— 1,045	82·60
Hamburg ..	26,367	48,232	74,599	(b) 13,340	(g) 112,537	125,877	— 51,278	40 73
Bremen ..	330	2,937	3,267	688	8,405	9,093	— 5,826	64·07
Genoa.. ..	26,029	28,318	56,347	14,207	66,806	81,013	— 24,666	30·44
Venice ..	20,127	26,785	46,912	24,005	48,122	72,127	— 25,215	34·95
Leghorn ..	65	....	65	....	75	75	— 10	13·33
Naples ..	4,944	7,165	12,109	5,348	11,254	16,602	— 4,493	27·06
Catania ..	....	....	....	575	650	1,225	— 1,225	
Ancona ..	2,189	1,000	3,189	900	2,802	3,702	— 513	13·85
Mestre ..	200	....	200	....	....	....	+ 200	....
Trieste ..	21,437	38,843	60,280	20,922	96,451	117 373	— 57,093	48·64
Fiume . ..	2,050	6,258	8,308	2,621	(h) 9,955	12,576	— 4,268	33·93
Barcelona ..	3,780	2,717	6,497	1,820	30,725	32,545	— 26,048	80·03
Malaga ..	....	....	....	....	299	299	— 299	....
Santander ..	....	....	....	....	100	100	— 100	....
Passages ..	....	....	....	140	70	210	— 210	....
Ferrol ..	....	....	....	....	400	400	— 400	..
Rotterdam ..	55	165	220	....	110	110	+ 110	100·00
Christiania ..	....	....	....	....	....	....	....	....
Bergen ..	....	....	....	55	110	165	— 165	....
Gothenburg ..	150	....	150	....	1,070	1,070	— 920	85·98
Norkopping ..	....	55	55	....	220	220	— 165	75·00
Gefle ..	....	50	50	....	....	....	+ 50	....
Uddevalla ..	110	....	110	....	255	255	— 145	56·86
Malmoe ..	220	....	220	....	550	550	— 330	60·00
Lisbon ..	....	....	....	3	55	58	— 58	....
Syra.. ..	....	....	....	110	365	475	— 475	....
Port Said ..	(C) 196	....	196	.. .	....	....	+ 196	....
Total ..	156,107	281,101	436,208	101,481	674,936	776,417	Net Decrease 340,209 — 43·81	

N. B.—The totals for each port cannot be taken as showing the actual imports of the country to which the said port belongs—for, in some cases, the named port is used as a tran hipping port to other countries, as the underquoted notes will show :—

1912.—(**A**) Including 541 Bales for Spain. (**B**) 112 France. (**C**) France. (**D**) For Norway. (**E**) Including 2,100 Bales for Spain.

1911.—(**a**) Including 989 Bales for Spain. (**b**) 24 Sweden. (**c**) Including 220 Bales for Spain. (**d**) 610 Sweden, 491 France. (**e**) 8,764 Spain. (**f**) 1,748 France. (**g**) 2,060 Sweden. (**h**) 220 France, 110 Italy.

The following returns of shipments of Cotton to the different countries in Europe for the last two calendar years show that the total exports to the United Kingdom last season were just under 15,000 bales, or slightly over 1 per cent. of the total clearances. Italy again heads the list with a total of 118,000 bales, followed by Belgium with 86,000 bales. Germany 78,000 bales, Austria 68,000 bales, France 60,000 bales and Spain 9,000 bales.

Actual Clearances of Cotton from Bombay to different Countries in Europe, during the years ending 31st December 1911 and 1912.

Country of Destination.	1912.	1911.
	F. P. Bales.	F. P. Bales.
United Kingdom	14,912	46,706
France	58,749	95,533
Belgium	86,219	147,685
Holland	220	110
Spain	9,138	43,537
Portugal	.....	58
Italy...	118,822	174,854
Sweden	585	5,004
Norway	109	.....
Germany	77,866	132,886
Austria	68,588	129,619
Greece	.....	425
Total ...	* 436,208	† 776,417

* Excluding 200 bales exported to U. S. of America.
† „ 450 „ „ „ „ „ „ „

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, Expenditure, &c.

Year ending	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872 ...	Not recorded.	52,215	36,315	15,900	...
From 1st December 1872 to 30th November 1873..	1,086,577	16,995	15,291	1,704	...
Year ending 30th November 1874.....	1,402,379	21,707	18,986	2,721	...
Do. 30th Nov. 1875...	1,474,470	23,039	22,009	1,030	...
Do. 30th Nov. 1876...	1,240,034	19,375	22,355	...	2,980
Do. 30th Nov. 1877...	1,101,318	18,324	21,561	...	3,237
Do. 30th Nov. 1878...	1,040,961	20,837	23,287	...	2,450
Do. 30th Nov. 1879...	887,100	28,808	20,140	8,668	...
Do. 30th Nov. 1880...	1,163,545	33,219	20,084	13,135	...
Do. 30th Nov. 1881...	1,313,592	25,177	24,029	1,147	...
Do. 30th Nov. 1882...	1,892,796	33,225	24,757	8,468	...
Do. 30th Nov. 1883...	1,852,047	33,792	25,605	8,186	...
Do. 30th Nov. 1884...	1,814,986	33,404	22,604	10,800	...
Do. 31st Dec. 1885...	1,402,845	29,482	24,585	5,097	...
Do. 31st Dec. 1886...	1,748,856	32,893	21,582	11,310	...
Do. 31st Dec. 1887...	1,845,446	35,933	20,017	15,916	...
Do. 31st Dec. 1888...	1,659,273	36,371	21,057	15,314	...
Do. 31st Dec. 1889...	2,156,604	43,042	21,648	21,394	...
Do. 31st Dec. 1890...	2,338,935	45,872	23,171	22,701	...
Do. 31st Dec. 1891...	2,012,900	39,533	23,402	16,131	...
Do. 31st Dec. 1892...	1,946,389	38,017	24,495	13,522	...
Do. 31st Dec. 1893...	1,691,755	32,517	24,273	8,244	...
Do. 31st Dec. 1894...	1,708,723	33,665	25,156	8,509	...
Do. 31st Dec. 1895...	1,679,325	34,921	21,546	13,375	...
Do. 31st Dec. 1896...	2,049,862	40,061	22,240	17,821	...
Do. 31st Dec. 1897...	1,746,610	33,956	22,484	11,472	...
Do. 31st Dec. 1898...	1,910,140	36,174	21,100	15,079	...
Do. 31st Dec. 1899...	2,132,663	41,684	21,041	20,643	...
Do. 31st Dec. 1900...	1,147,591	28,302	20,844	7,458	...
Do. 31st Dec. 1901...	2,947,198	45,497	21,918	23,579	...
Do. 31st Dec. 1902...	2,159,823	43,709	26,865	16,844	...
Do. 31st Dec. 1903...	2,664,171	52,654	* 31,522	21,131	...
Do. 31st Dec. 1904...	2,292,791	48,673	* 29,666	19,006	...
Do. 31st Dec. 1905...	2,534,599	53,255	* 31,427	21,828	...
Do. 31st Dec. 1906...	2,695,452	54,215	* 33,516	20,699	...
Do. 31st Dec. 1907...	2,976,312	60,171	* 37,054	23,117	...
Do. 31st Dec. 1908...	2,302,349	48,844	* 39,706	9,138	...
Do. 31st Dec. 1909...	2,736,623	57,502	* 38,310	19,192	...
Do. 31st Dec. 1910...	3,163,919	65,853	* 40,617	25,236	...
Do 31st Dec. 1911...	2,390,016	54,123	* 44,028	10,095	...
Do. 31st Dec. 1912...	2,528,825	55,571	* 41,953	13,618	...

* Including Rs. 10,000 credited to Chamber's Funds for Office Supervision.

Statement showing the total measurement of Bales and Miscellaneous Packages with Receipts, for the Years 1908 to 1912.

Year.	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1908	2,059,611	33,181 6 9	242,678	15,806 6 6	60	30 0 0	.....	826 5 9	3,302,349	48,844 3 0
1909	2,460,796	38,449 15 0	275,208	18,173 11 6	19	9 8 0	.....	869 7 0	2,736,023	57,502 9 6
1910	2,855,234	44,613 0 6	308,668	20,011 10 6	17	8 8 0	.....	1,219 14 3	3,163,919	65,853 1 3
1911	2,074,080	32,407 8 0	315,936	20,837 8 6	...	.....	.....	878 4 0	2,390,016	54,123 4 6
1912	2,217,354	34,646 2 6	311,461	20,649 8 3	10	5 0 0	.....	270 11 0	2,528,825	55,571 5 9

BOMBAY CHAMBER OF COMMERCE.

STATEMENT OF ACCOUNTS from 1st January to 31st December 1912.

RECEIPTS.	Amount. Rs. A. P.	Rs. A. P.	EXPENDITURE.	Amount. Rs. A. P.	Rs. A. P.
Balance on 31st December 1911		1,01,966 13 0	Office Rent	4,968 0 0	
Subscription for Membership	20,821 15 1		Printing—		
Subscription for Publications	20,997 0 4		Annual Report, 1911, and other Miscellaneous Papers	4,200 1 0	
Measurement Fee Account.			Advertisements *re* Meetings, Elections, &c.	334 0 0	
Rs. a. p.			Books and Periodicals	709 4 0	
Measurement Fee Receipts.... 55,571 5 9			Office Salaries (Chamber's Head Office and Statistical Department, Millowners' and Cotton Trade Associations)	49,360 2 8	
Rs. a. p.			General Charges including Petties, Postage, Fire Insurance Premium, &c.	2,181 1 11	
Less—Salaries to Measurers, Sepoys, etc. 31,952 15 4			Cost of Weather and Crop Reports	2,520 0 0	
—Contribution to the Chamber's Establishment.. 10,000 0 0			Stationery	654 2 9	
41,952 15 4	13,618 6 5		Printing Daily and Weekly Trade Returns, Manifests and other Statistics and Contribution to the G. I. P. Railway	23,127 12 3	
Contribution from the Measurement Fee Account to Chamber's Establishment	10,000 0 0		Auditors' Fee for the year ending 31st December 1912	150 0 0	
			Telephone Rent	250 0 0	
			Law Charges	283 8 0	
			Furniture	697 8 0	
			Contribution, Interest, &c., paid to Provident Fund	2,186 10 9	
			Honorarium paid to Mr. J. B. Leslie-Rogers as per Resolution of the Special General Meeting of Members held on 19th February 1912	6,000 0 0	
					97,622 3 4

Interest on Fixed Deposits	3,902 3 0		Funds of the Chamber as under :—		
Miscellaneous Receipts for copies of Tonnage Scale, &c.	316 6 3		Fixed deposit receipts of the Chartered Bank for 1 year at 4 per cent.	30,000 0 0	
Contribution from the Bombay Cotton Trade Association, Ld.	7,120 0 0		Do. Mercantile Bank of India, Ld., for 1 year at 4 per cent.	30,000 0 0	
Contribution from the Bombay Millowners' Association	7,500 0 0		Do. National Bank of India, Ld., for 1 year at 4 per cent.	20,000 0 0	
Balance of Receipts over Expenditure on Arbitration Fees	425 0 0		Do. Eastern Bank, Ld., for 1 year at 4 per cent.	6,500 0 0	
Fees for Certificates of Origin issued	521 0 0		Bank of Bombay Current Deposit Accounts—		
		85,221 15 1	Rs. a. p.		
			Balance of Chamber's Current Accounts 5,903 8 0		
			Less—Amount due to the late Mr. C. J. Michael's Family Fund 1,452 8 0	4,451 0 0	
			Cash in hand	706 8 9	
				91,657 8 9	
			Less—Cost of Weather and Crop Reports, Auditors' Fee, &c., unpaid	2,091 0 0	
			Net Balance to carry forward	....	89,566 8 9
Total Rs.	....	1,87,188 12 1	Total Rs.	....	1,87,188 12 1

Examined and found correct.

A. F. FERGUSON & Co.,

Chartered Accountants.

BOMBAY, 22*nd January* 1913.

R. E. GREGOR-PEARSE,

Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

STATEMENT OF ACCOUNTS from 1st January to 31st December 1912.

RECEIPTS.	Rs. a. p.	Rs. a. p.	EXPENDITURE.	Rs. a. p.	Rs. a. p.
Balance on 31st December 1911	....	19,356 0 3	Claims paid to Members of the Staff.....	....	103 3 0
Subscriptions paid by the Members of the Staff	....	2,764 7 2	Expenses—		
Contribution paid—			Total Expenses	61 12 0	
By the Chamber of Commerce	2,127 7 2		*Less*—Amount forfeited.....	51 10 9	10 1 3
,, ,, Millowners' Association.....	384 0 0		Balance as under—		
,, ,, Cotton Trade Association, Ld.	253 0 0	2,764 7 2	City of Bombay Improvement Trust Bonds at 4 per cent. for Rs.16,000—cost	15,855 0 0	
Interest	....	846 14 4	Port Trust Bonds at 4 per cent. for Rs. 3,000—cost	2,992 8 0	
			Bombay Municipal Bonds at 4 per cent. for Rs. 3,500—cost.....	3,627 8 0	
			Cash in the Bank of Bombay	3,143 8 8	
					25,618 8 8
Total Rs. ..	....	25,731 12 11	Total Rs. ..	....	25,731 12 11

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, *22nd January* 1913.

THE BOMBAY CHAMBER OF COMMERCE.

THE LATE MR. C. J. MICHAEL'S FAMILY FUND.

Statement of Accounts from 1st January to 31st December 1912.

RECEIPTS.	Rs. a. p.	Rs. a. p.	EXPENDITURE.	Rs. a. p.	Rs. a. p.
Balance on 31st December 1911	....	14,964 6 0	Monthly allowance paid to Mrs. Annie Michael	2,520 0 0	
Interest on Fixed Deposits	....	488 2 0	Tuition and Board fees of Master Cyril Michael	480 0 0	
					3,000 0 0
			Balance as under :—		
			Fixed Deposit Receipt of the Bank of Bombay for 1 year at 3 per cent.	11,000 0 0	
			Cash with the Chamber of Commerce	1,452 8 0	
					12,452 8 0
Total Rs.	....	15,452 8 0	Total Rs.	....	15,452 8 0

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

BOMBAY, 22*nd January* 1913.

R. E. GERGOR-PEARSE,
Secretary.

APPENDIX A.

DRAFT RULES UNDER THE INDIAN LIFE ASSURANCE COMPANIES ACT, 1912.

No. 6454 OF 1912.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 12th July 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward extract paragraphs 1 and 2 of the letter from the Government of India, Department of Commerce and Industry (Commerce and Trade), No. 4688-4693-83, dated 18th June 1912, and a copy of the draft rules under Section 39 of the Indian Life Assurance Companies Act, 1912, accompanying it, and to request that you will favour Government with the opinion of the Chamber as to the suitability of the rules and with any further suggestions which the Chamber may have to make on the subject.—I have, etc.,

R. D. BELL,
Under Secretary to Government.

Extract paras. 1 *and* 2 *of the letter from the Government of India, Department of Commerce and Industry* (*Commerce and Trade*), *No.* 4688-4693-83, *dated* 18*th June* 1912.

"I am directed to forward a copy of the draft rules which it is proposed to issue under Section 39 of the Indian Life Assurance Companies Act, 1912 (VI of 1912), and to say that the Government of India would be glad to be furnished with the views of His Excellency the Governor in Council as to the suitability of the rules and with any further suggestions which he may have to make on this subject after consultation with the Chambers of Commerce.

"2. I am to explain that the rules dealing with the qualifications of actuaries and with the audit of accounts [with the exception of rule 2 (1)] are adopted from the rules issued by the Board of Trade

under the Assurance Companies Act, 1909. With regard to rule 2 (1) which provides that no person other than a person holding a certificate from a Local Government shall be appointed auditor of a Life Assurance Company, I am to invite a reference to clause 142 of the Indian Companies Bill in which a similar provision has been made regarding the qualifications of auditors. If the provision in question is retained when the Bill becomes law, it may be possible to bring Life Assurance Companies under the general rules as regards audit and qualifications of auditors under the Indian Companies Act. In the meantime, the Government of India consider that it is necessary that only persons holding certificates from Local Governments should be appointed auditors of Life Assurance Companies and that such certificates should be granted only to members of recognised associations of accountants and to such other persons having knowledge of accountancy as the Local Government may consider fit.

Draft Rules under the Indian Life Assurance Companies Act, 1912.

In exercise of the powers conferred by Section 39 of the Indian Life Assurance Companies Act, 1912 (VI of 1912), the Governor General in Council is pleased to make the following rules:—

Part I.—Qualifications to be possessed by actuaries.

1. Any person who as an actuary investigates the financial condition of a Life Assurance Company or signs valuation returns of Life Assurance Companies shall be either—

(1) a Fellow of the Institute of Actuaries or of the Faculty of Actuaries in Scotland, or

(2) where application is made by a company and where in the opinion of the Governor General in Council special circumstances exist, an Associate of such Institute of Actuaries or of such Faculty of Actuaries, or

(3) such other person having actuarial knowledge as the Governor General in Council may, on the application of a Life Assurance Company, authorise to perform the duties of an actuary.

Part II—Audit of Accounts.

2. (1) No person other than a person holding a certificate from a Local Government authorising him to audit the accounts of Life Assurance Companies under the Act shall be appointed auditor of a Life Assurance Company.

(2) The auditor or auditors of a Life Assurance Company shall be appointed by the Company annually, and in the case of a company having a share capital, such appointment shall be made by election at the annual general meeting of the shareholders.

(3) A director or officer of the company shall not be capable of being appointed auditor of the company.

(4) The auditors shall make a report on the accounts examined by them, and on every account or balance-sheet prepared under Section 7 during their tenure of office, and the report shall state—

(*a*) whether or not they have obtained all the information and explanation they have required ; and

(*b*) whether, in their opinion, the account or balance-sheet referred to in the report is properly drawn up in conformity with the law, and so as to exhibit a true and correct view of the state of the Company's affairs according to the best of their information and the explanations given to them, and as shown by the books of the company.

Part III.—Notice of alteration in the particulars specified in Section 19 of the Act.

3. Notice under Section 19 of any alteration in—

(*a*) the Charter, Statutes, or Memorandum and Articles or other instrument constituting or defining the constitution of a Life Assurance Company, or

(*b*) the list of directors of such company, or

(*c*) the names and addresses of persons resident in British India authorised to accept on behalf of such company service of process and any other notices required to be served by the Act.

shall be filed with the Registrar, in the Form annexed, within three months from the date upon which such alteration was effected.

FORM.

(See Rule 3).

Pursuant to Section 19 of the Indian Life Assurance Companies Act, 1912, notice is hereby given by the _____ _____ constituted in _____ and which has established a place of business / has appointed an agent to obtain life assurance business at _____ in British India of the following alterations in the _____

Signature

(of the person or persons authorised under Section 19 (1) (*c*) of the Indian Life Assurance Companies Act, 1912, or of some other duly authorised agent of the company in British India).

Date.

Note.

Where an alteration has been made in the Charter, Statutes and Memorandum of Articles of a Life Assurance Company or in any other instrument constituting or defining the constitution of such company, this notice must be accompanied by a certified copy of the alteration made and of any deed executed to effect the same and if such alteration or deed is not in the English language by a certified translation thereof.

Part IV.—Custody and inspection of documents under Section 27 of the Act.

4. A copy of every account, balance-sheet, abstract statement or report required by the Indian Life Assurance Companies Act, 1912, to be deposited with the Governor General in Council shall be kept by the Registrar and shall be open to inspection, and any person may procure a copy of any such document or any part thereof on payment of a fee of two annas for every hundred words required to be copied.

No. 786 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 14th August 1912.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your No. 6454 of 1912, dated 12th ultimo, giving cover to a copy of the Draft Rules under the Indian Life Assurance Companies Act, 1912.

2. After according these Draft Rules their careful consideration, my Committee have asked me to put forward the following suggestions :—

(*a*) *Part I—Qualifications to be possessed by actuaries.*

The necessity of precluding the possibility of employing unqualified persons is fully recognized by my Committee, who feel that para. 1 (3) needs revising.

The interpolation of some such words as " being a qualified member of an approved Actuarial Society or Body " after " such other person " might have the effect of combating the latitude at present extended by the use of the phrase " having actuarial knowledge. " .

On the other hand, I am asked to point out that due allowance should be made for applications in future years by an Insurance Company in respect of an actuary belonging to some other, at that time, universally recognized Institute or Faculty—either American, Colonial, Continental, or even Indian, since it is possible that such a body of Actuaries may in future years attain a recognized status.

(*b*) *Part II—Audit of Accounts.*

With a view to accentuating the undesirability of the auditing by a firm of auditors being in the hands of any one who is responsible for the management of that firm, and at the same time is a Director or Officer of the Company, my Committee are of opinion that the wording of Rule 2 (3) calls for some alteration. They suggest, therefore, that this Rule should read " No Director or Officer of the Company nor any firm or partnership, of which such Director or Officer is a member, shall be capable of being appointed Auditor of the Company."

(c) *Part IV—Custody and Inspection of Documents.*

In order to make Rule 4 accord with para. 30 of the Indian Life Assurance Companies Act, 1912, as to certified copies being received in evidence, my Committee suggest that after " and any person may procure a copy " the words " certified by the Registrar or by any person appointed in that behalf by the Governor General in Council " be inserted.

Further, they suggest the fee of two annas per hundred words should be made four annas per hundred words.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPENDIX B.

SMOKE NUISANCE COMMISSION.

No. 4394.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 9th July 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to state that under Section 4 of the Bombay Smoke Nuisances Act VII of 1912 His Excellency the Governor in Council will constitute a Commission to supervise and control the working of the Act in the City. Under Section 4 (2) and (3) the Commission will consist of a President nominated by Government and so many members as Government may determine. One-half of the members, exclusive of the President, are to be nominated by Government, and the remainder are to be elected, in such manner and for such period, as Government may direct, by bodies or associations whose interests are likely to be affected by the Act.

2. I am to inform you that Government, in pursuance of these provisions of the Act, have determined the constitution of the com-

mission as consisting of the Collector of Bombay as President and six other members, three of whom will be nominated by Government. With regard to the appointment of the remaining three members Government are pleased to allot a seat on the commission to a nominee elected by, and representing the interests of, the Bombay Chamber of Commerce. I am to request that the name of the member who may be selected by the Chamber for the commission may be communicated to Government, if possible, within a fortnight of the receipt of this letter.—I have, etc.,

J. L. RIEU,
Secretary to Government.

No. 726 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 25th July 1912.

The SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your No. 4394, dated 9th instant, and to advise you that the Chamber has elected Sir Henry Procter of Messrs. Killick, Nixon Co., as their representative on the Commission in connection with the Bombay Smoke-Nuisances Act of 1912. During the absence of their nominee in England, the Committee have appointed Mr. T. W. Birkett of the same firm to act in Sir Henry Procter's place.

2. I am directed to state that the Committee trust that their action will be approved by Government.—I have, etc.,

H. G. WHEELER,
Secretary.

No. 5307.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 12th August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 726, dated the 25th July 1912, I am directed to forward herewith a copy of Government

Notification No. 5306-A of this date, constituting the Bombay Smoke Nuisances Commission under Section 4, Sub-sections (1), (2) and (3) of the Bombay Smoke-Nuisances Act VII of 1912.—I have, etc.,

J. L. RIEU,
Secretary to Government.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 12th August 1912.

No. 5306-*A*.—It is hereby notified that under section 4, sub-sections (*1*), (*2*) and (*3*), of the Bombay Somke Nuisances Act, 1912, the Governor in Council has been pleased to appoint the gentlemen named below to constitute for the ensuing year the Bombay Smoke Nuisances Commission for the purpose of supervising and controlling the working of the Act :—

President.

The Collector of Bombay ... ...*Ex-officio.*

Members.

The Chief Inspector of Steam Boilers ...*Ex-officio.*

Mr. T. S. Dawson ... ... } nominated by Government.
„ J. W. Mackison ... ... }

„ N. N. Wadia ... ... } nominated by the Bombay Millowners' Association.
„ J. F. Bradbury ... ... }

„ T. W. Birkett ... ...nominated by the Bombay Chamber of Commerce.

By order of His Excellency the Honourable
the Governor in Council,

J. L. RIEU,
Secretary to Government.

APPENDIX C-1.

COPYRIGHT LAW.

No. 5522 of 1912.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 20th August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy of a letter No. 1819, dated the 1st August 1912, from the Government of India regarding the introduction of the English Copyright Act into India and to request that Government may be favoured by the 1st October 1912 at the latest with the opinion of the Chamber on the proposal made by the Government of India.—I have, etc.,

J. L. RIEU,
Secretary to Government.

DEPARTMENT OF EDUCATION.
Education.

No. 1819.

SIMLA, the 1st August 1912.

To

The SECRETARY TO THE GOVERNMENT OF MADRAS,
EDUCATION DEPARTMENT.

„ SECRETARY TO THE GOVERNMENT OF BOMBAY,
EDUCATION DEPARTMENT.

„ SECRETARY TO THE GOVERNMENT OF BENGAL,
GENERAL (EDUCATION) DEPARTMENT.

„ SECRETARY TO THE GOVERNMENT OF THE
UNITED PROVINCES,
EDUCATION DEPARTMENT.

„ CHIEF SECRETARY TO THE GOVERNMENT
OF THE PUNJAB,
HOME (EDUCATION) DEPARTMENT.

The SECRETARY TO THE GOVERNMENT OF BURMA,
EDUCATION DEPARTMENT.

„ CHIEF SECRETARY TO THE GOVERNMENT OF
BIHAR AND ORISSA,
EDUCATION DEPARTMENT.

„ HON'BLE THE CHIEF COMMISSIONER,
CENTRAL PROVINCES.

„ HON'BLE THE CHIEF COMMISSIONER OF ASSAM.

SIR,—I am directed to address the Government of Madras / Bombay, &c., / you regarding the introduction of the English Copyright Act (1 and 2 Geo. V, Chap. 46) into India.

2. The question of amending the Indian Copyright Act, 1847 (XX of 1847), has been considered on several occasions since 1864 on the ground that the Act was defective in several respects, and made no provision among other matters for copyright in public lectures, sculptures, engravings, photographs and works of art. In 1885 indeed a Bill was actually prepared on the subject but legislation was then and has been subsequently postponed in view of the possibility of an amendment of the English Acts on the subject of Copyright.

3. In 1908 a Conference and Convention to which Great Britain was a party was held in Berlin with the object of bringing the domestic laws of all countries concerned into harmony with one another so as to obtain international uniformity of treatment. The ratification of that convention necessarily involved certain changes in the English law. Its provisions were examined by a strong Departmental Committee appointed by the Board of Trade under the presidency of Lord Gorell which came to the unanimous recommendation that the Berlin Convention should be accepted by Great Britain with as few reservations as possible.

4. An Imperial Copyright Conference was subsequently convened in 1910 containing representatives of the self-governing dominions and of the India Office, Colonial Office, etc. It endorsed the recommendations of the Board of Trade Committee and proposed that an Act dealing with the essentials of Imperial Copyright Law should be

passed by Parliament and that this Act should be expressed to extend to all British possessions subject to the rights of self-governing dominions and possessions to modify or add to its provisions by legislation under certain conditions. A draft Bill was approved by the Conference and eventually passed into law as the Copyright Act of 1911 (1 and 2 Geo. V, Chap. 46) giving the Legislatures of British possessions the powers referred to above and providing that any alteration of substance will apply only to works the authors of which were at the time of making the work resident in the possession and to works first published in the possession (Section 27).

5. The Government of India consider that the introduction of the English Act into India is desirable and pressing, both for Imperial and international as well as for domestic reasons. The main question for decision appears to them to be how far under the powers conferred by Section 27 on the Imperial Legislative Council, the provisions of the Act should be modified or added to—

(1) in regard to procedure and remedies generally ; and

(2) in their application to works the authors of which were at the time of the making of the work resident in India and to works first published in India (Section 27).

In both these matters in particular the Government of India would be glad to be favoured with $\frac{\text{the views of } \frac{\text{His Excellency in Council}}{\text{His Honour}}}{\text{your views}}$. They are themselves inclined to think that in view of the unanimous recommendation of the Imperial Copyright Conference which laid the greatest stress on the need for uniformity throughout the Empire the provisions of the English Act should be generally adopted. These provisions mark a great advance on the Indian Copyright Act of 1847 on account of the inclusion of a large number of subjects outside books in which copyright can subsist and may perhaps be in advance of the requirements of this country, but apart from certain provisions in regard to mechanical instruments (Section 19) and Government publications (Section 18), there is no substantial difference in the subjects of copyright between the English Act of 1911 and the Bill of 1885 to amend the Indian Copyright Act (which was circulated with Legislative Department letter No. 1017-1021,

( ) To Madras, Bombay, Bengal, United Provinces and Punjab only, [To others].

dated the 15th June 1885) [A copy of which is now circulated for information] or the provisions of the previous English legislation on the subject.

6. The Government of India desire, however, to invite the special attention of H. E. the G. in C. / His Honour / your special attention to two important alterations of principle which have resulted through the ratification of the Berlin Convention, but which had no previous existence in either English or Indian legislation. In the first place, there is the abolition of all formalities of registration in respect of copyright. Indeed, the convention is based on this principle. The Gorell Committee strongly condemned these formalities, most nations have abolished them; and as the provisions of Section 8 would apply and the onus of proving that he was not aware of copyright would always be on the person infringing it, the necessity of registration seemed to be doubtful and the Government of India would be glad if it could be dispensed with.

7. Secondly, the term of copyright had been changed subject to certain provisos from the 42 years prescribed in section 2 of the Indian Copyright Act of 1847 to one of life and 50 years (Section 3 of the English Act). The reasons for the alteration are given in pages 15-19 of the Gorell Committee's report. The Imperial Copyright Conference confirmed the change; and as copyright is alleged to have little effect on the question of price and as uniformity is desirable the Government of India are disposed to adopt the alteration.

8. In regard to the various sections of the English Act, the Government of India will content themselves by the following remarks on certain matters which seem to them of special importance.

Section 1.—Copyright is stated in section 1 (2) to include the sole right to publish any translation of a work. Under section 3 the period of copyright in such work is the usual one, *viz.*, the life of the author *plus* 50 years. The treatment of translations on a similar footing to original works in regard to the term of copyright may be unobjectionable in European countries and the Colonies where as a rule there is only one language but in a country such as India with widely differing languages and where vernacular translations of

English works are not only common but serve the useful purpose of disseminating knowledge, it is possible that some relaxation should be made in the matter on the lines of clause 8 of the Bill of 1885 or at least that translations should be brought under the provisions of section 4 of the English Act in regard to compulsory licenses.

Sections 6-10.—The Civil remedies provided, in these sections appear suitable for adoption.

Section 11.—It would seem necessary to provide for the trial of an offence under the Act only by a magistrate with first class powers.

Section 14.—The Imperial Copyright Conference were of opinion that provision should be made to stop the importation of pirated copies of a work in which copyright subsists into any part of His Majesty's dominions to which the Imperial Act extends, and the provisions of this section appear to the Government of India to be most necessary.

Section 15.—In view of the provisions of Section 9 of the Press and Registration of Books Act, 1867 (XXV of 1867), it seems unnecessary to require further presentation of works under the Copyright Act.

Section 18.——The question of Government copyright is not free from difficulties but there seems to be no reason why the copyright of a work prepared or published under the direction or control of the Government should not belong to Government, *e. g.*, in cases where the publication or translation is at Government expense or where the authors are Government servants. Section 5 of the English Copyright Act already provides that any work done in the ordinary course of employment under a contract of service belongs in the first instance to the employee.

I am also to draw the special attention of Local Governments to sections 19, 20 and 21.

9. I am to request that, as it is desirable to introduce the English Copyright Act into India as soon as possible after it takes effect in the United Kingdom (*i. e.*, July 1st, 1912) this reference may be treated as urgent. A copy of the Act is enclosed.—I have, etc.,

L. C. PORTER,
Secretary to the Government of India.

No. 919 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 8th October 1912.

The SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 5522 of 1912, dated the 20th August 1912, regarding the introduction of the English Copyright Act into India, and am requested by my Committee to state that they are in favour of the introduction of the Act into India, but think that under the powers conferred by Section 27 on the Imperial Legislative Council, the provisions of the Act should be added to by introducing therein a Section relating to newspaper telegrams on the lines of Chapter IV Section 38 (1, 2, 3 and 4) of the Indian Copyright Bill, 1885, a copy of which was forwarded to the Chamber with your letter of the 20th August.

2. With regard to the remarks of the Government of India in paragraph 8 of their letter to the Government of Bombay No. 1817 of the 1st August 1912, regarding Copyright in a translation of a work, the Committee are not able to offer any suggestions, as their opinions are divided on the subject.—I have, etc.,

C. H. ARMSTRONG,
Chairman.
H. G. WHEELER,
Secretary.

APPENDIX C-2.

INDIAN COMPANIES BILL.

No. 4006 of 1912.

REVENUE DEPARTMENT,
BOMBAY CASTLE, *25th May* 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward copy of a Bill to consolidate and amend the law relating to Trading Companies and other Associations

with the Statement of Objects and Reasons, and to request that you will favour Government with the opinion of the Chamber on the provisions of the Bill.

2. I am to request that the reply to this letter may be sent by the 31st July 1912 at the latest.—I have, etc.,

R. D. BELL,
Under Secretary to Government.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to revise and consolidate the Indian law on the subject of Joint-Stock Companies on the lines of recent English legislation. The law on this subject in India is contained in the Indian Companies Act, 1882, which was modelled closely on the English law in force in 1877. Since 1882 the Indian law has been added to by four amending Acts, namely, the Indian Companies Act Amendment Act, 1887; the Indian Companies (Memorandum of Association) Act, 1895; the Indian Companies (Branch Registers) Act, 1900, and the Indian Companies (Amendment) Act, 1910. The substantial additions, however, which have been made to the English law by the long series of Acts passed between 1879 and 1908 have not, with the exception of the matters dealt with in the four small amending Acts above mentioned, been adopted in the Indian law. The more important of the later English Acts are the Companies Act, 1879; the Companies Act, 1880; the Companies (Winding up) Act, 1890; the Directors Liability Act, 1890; the Companies Act, 1900; the Companies Act, 1907; and the Companies (Consolidation) Act, 1908. The last named Act consolidated the English law into a convenient code and this code has been taken as the model of the present Bill.

Among the new and important provisions introduced into Indian Company law by this Bill are those relating to:—(*a*) the preparation of a statutory report by a company limited by shares before the first general meeting (clause 81); (*b*) the appointment and advertisement of Directors (clauses 88 and 89); (*c*) the prospectus and statement in lieu of prospectus (clauses 96 to 104); (*d*) restrictions on proceeding to allotment (clauses 105 and 106); (*e*) restrictions on commencing

business (clauses 107); (*f*) the appointment, remuneration and duties of auditors (clauses 142 and 143); (*g*) the registering of information regarding certain kinds of mortgages and charges (clauses 113 to 128); and (*h*) the registering of information regarding companies situated outside British India but operating therein (clause 310).

The present Bill follows the English Act not merely in its general principles but in its detailed arrangement and expression, wherever possible, as it is considered a matter of the first importance to have the Indian law as uniform as possible with the English law, except where local circumstances demand a modification in substance.

It has been considered necessary to depart from the English law on the subject of the winding up of Companies by order of the Court, and in place of the provision introduced into English law by the Companies (Winding Up) Act, 1890, the procedure of the existing Indian law has been in the main retained. This procedure leaves the discretion in the matter of winding up in the hands of the Court, whereas in English law important functions are exercised by the Board of Trade, by Official Receivers, and by Committees of Inspection. On the subjects of the annual balance sheet the provisions of the existing Indian law have been retained where these appeared more complete than the provisions of the English law, and the prescribed form of balance sheet has also been retained (clauses 75 to 78).

In order to make inspection in the interests of shareholders obtainable without difficulty where a case for such inspection has been made out, the Registrar of Joint-Stock Companies has been empowered to demand from any Company and explanation of anything that is not clear in its balance sheet or other returns submitted to him, and the Company will be liable to a penalty if it fails to provide a full and thorough statement to the Registrar, when called upon. A report from the Registrar will form a ground on which the Local Government may order an inspection of the affairs of a Company (clauses 135 and 136).

In regard to the qualifications of auditors, a matter on which the English law imposes no restriction, a provision has been inserted authorising Local Governments to issue certificates for the auditing of Companies' accounts to approved persons in accordance with rules

to be framed for the purpose and restricting the audit of Companies' accounts to persons holding such certificate. [Clauses 142 (1) and (2)].

It has been thought necessary to include the provision of the English Act (Section 40) whereby a Company is empowered to return accumulated profits in reduction of paid-up share capital.

The other matters on which modifications have been made in the English law are of minor importance. The insertion of explanations based on case law has been generally avoided, but in one or two cases where decision of the Courts have added to or explained the law it has been thought desirable to expand or modify the wording of the English Act.

W. H. CLARK.

The 20th March 1912.

Notes on Clauses.

Definition of "existing Company".—The Indian Companies Act makes no reference to Act XLIII of 1850 which, though repealed, may well be in force as to such Companies, if any, registered under it as have not been registered under Act XIX of 1857. If any exist they will be covered by the definition in the Bill.

Clause 10 (3).—This clause requires the sanction of the Governor-General in Council to the use of words implying the patronage of the Crown or Government, as part of the name of a Company.

Clauses 11, 12 and 13.—The Court in the corresponding provisions of the present law is the High Court. There seems no reason why the Court here should not be, as it is in the English law, the Court having jurisdiction to wind up. If a Court has jurisdiction to wind up, it should have power to sanction an alteration of the objects of a Company. The Bill provides for this.

Clause 37.—The Court in section 58 of the Indian Companies Act to which this clause corresponds is inconsistent with the Court mentioned in section 55 of that Act reproduced as clause 35. In the corresponding sections (sections 30 and 32) of the Act of 1908, the Court is the High Court. It is inconsistent that a Court which

cannot order inspection can rectify the register, and in the draft Bill it has been thought safer to follow the English law.

The proviso to this clause was reproduced in the Act of 1882 from the Act of 1866, which was in turn reproduced from section 35 of the English Companies Act, 1862. The proviso as it stood in that Act ran as follows "provided that the Court, *if a Court of Common Law*, may direct an issue to be tried, in which any question of law may be raised, and a writ of error on appeal, *in the manner directed by the 'Common Law Procedure Act*, 1854,' *shall lie*." The words italicised were repealed by the Statute Law Revision Act, 1881, owing to the amalgamation of the Common Law and equity jurisdiction by the Judicature Act, 1875. The object of the provision thus set out was obvious. In the judicial interpretation of the proviso, the Indian Courts have decided that the appeal lies in any event, *vide* Amrita Lal Ghose *versus* Srish Chunder Chowdhry, Indian Law Reports, Calcutta 26, page 945. The proviso has been modified so as to allow an appeal, only on a point of law.

After clause 48 the provision of section 40 of the English Act of 1908 would naturally follow. Lord Justice Buckley considers it a section that in so far as it is understandable at all (*vide* page 125 of his edition of the Act) is unnecessary, and Mr. Hamilton, one of the drafters of the Act of 1908, at page 53 of his book on Company Law, says: "The only effect of exercising the powers conferred by this section is to increase the liability of the shareholders by the amount paid to them out of accumulated profits which could be distributed without resorting to the section." The best opinion appears to be that the section is practically useless and unnecessarily complicated. It has therefore been omitted.

Clause 52.—Reference is made in the corresponding section 44 of the Companies Act, 1908, to the confirmation of a special resolution and this phraseology is employed in several places with rather confusing results. A resolution does not become a special resolution till it is confirmed; and therefore to refer to the confirmation of a special resolution seems inaccurate. This difficulty is more noticeable in connection with clause 55. The use of the words "and confirmed" in the corresponding section 47 of the Act of 1908 are confusing. By clause 54 (2), which corresponds with section 46 of the Companies Act, 1908, a resolution for reducing share capital must

be a special resolution, and if it is a special resolution, it must have been confirmed. It seems sufficient to refer to the passing of a resolution for reducing share capital in clause 55. The wording of the English Act of 1908 in this respect is much less clear than that of the Act which it repealed and causes considerable confusion by referring to confirmation by the Court and confirmation by the Company.

Clause 63.—Section 3 (1) of the General Clauses Act, 1897, gives an interpretation to the word "abets" which makes further qualification unnecessary.

Clause 66.—The words in section 57 of the Companies Act, 1857, which this section reproduces, "or any Company already registered as a Limited Company may re-register under this Act", have been omitted. It is conceived that they are useless as no Company gains any advantage by re-registration in the circumstances stated—Buckley's Company Law, page 150. The concluding words of section 57 (2) of the Companies Act, 1908, are not reproduced as they are unnecessary. They are rendered necessary in the English Act by the construction clauses in the various English Acts thereby superseded.

Clause 67.—For the words "increased capital" in section 58 (*a*) of the Act of 1908, the words "the amount by which its capital is so increased" have been substituted. This gives effect to the actual intention, which is not altogether clear from the drafting in the Act of 1908.

Clause 82.—The clause which is based on section 66 of the Act of 1908 can only apply to a Company which has a share capital. To make this clear additional words have been inserted.

Clause 85 (3).—This sub-section has been inserted for drafting purposes to avoid reference to the confirmation of a special resolution.

Clause 85 (5).—This sub-section has been inserted to clear the point now settled by the Chillington Iron Company, 29 Chancery Division, 159.

Clause 90, corresponding with section 74 of the English Act—Section 92 of the Act of 1882 has an explanation excluding from its

operations acts done by a liquidator after his appointment has been shown to be invalid. This should equally apply to the acts of Directors and Managers in similar circumstances—see Bridport Old Brewery Company, 2 Chancery, 191, Harben *versus* Philips, 23, Chancery Division, 14, 27 and 34, Tyne Mutual *versus* Brown, 74 L. T. 253. A proviso to this clause has accordingly been inserted.

Clause 97.—The addition of the second proviso to clause (*f*) of this clause gives effect to the decision in Brookes *versus* Hansen, 1906, 2 Chancery, 129.

Clause 104.—The word "misleading" has been inserted before the word "untrue" to give effect to the decision in Greenwood *versus* The Leather Shod Wheel Company, 1900, I Chancery, 421, 434.

Clause 105, sub-clause (1) (*b*).—The insertion of the words "in cash" give effect to the decision in Mears *versus* The Western Canada Pulp and Paper Company, Limited, 1905, 2 Chancery, 353 C. A.

Clause 111.—The authority in clause 73 (A) of the Indian Companies Act, 1882, is the Governor General in Council. The Local Government which generally replaces the Board of Trade appears sufficient.

Clause 129.—A power to order inspection as in clause 35 has been added.

Clause 135.—This is a new clause giving power to the Registrar to call for information or explanation in the case of reports, etc., submitted to him by a Company. Failure to furnish the information or if the Registrar considers that the information furnished discloses an unsatisfactory state of affairs, involves a report of the matter to the Local Government. On such a report the Local Government may by clause 136 direct an investigation by an Inspector.

Clause 142.—A new provision requiring all auditors of Companies to hold a certificate from the Local Government has been inserted.

Clause 178 (*l*).—The defect in the corresponding section of the English law which was cured by the decision in the English, Scottish, etc., Bank, 1893, 3 Chancery, 385, 393, has been amended in the Bill.

Clause 187, sub-clause (*vi*).—The corresponding law in the Act of 1882, section 128 (*e*), contains the words "any other reason of a like

nature". The words were inserted owing to the decision in *ex-parte* Spackman, I. H. and T., 259, and similar cases, but of late the Courts have not applied the *ejusdem generis* rule so strictly, see Amalgamated Syndicate, 1897, 2 Chancery Division, 600, Melson and Company, 1906, I Chancery 841, Sailing Ship *Kentmere*, 1897, W. N. 58, Crigglestone Coal Company, 1906, 2 Chancery, 327, Australian Joint Stock Company, 1897, W. N. 48. These words therefore have been omitted to prevent these later decisions being defeated.

Clause 249.—The additional words at the end of this clause give effect to the English rulings, see Home Investment Company, 14 Chancery, 167.

Clause 264.—Sub-clause (2) embodies the decision in Wheatly *versus* Silk Stone Coal Company, 29 Chancery, 715, see also Florence Land Company, 10 Chancery, 530. It also gives some indication of the meaning of the term "floating" charge and embodies the explanation in the Government Stock Company *versus* Manilla Rail Company, 1897, A. C. 81.

Clause 310.—The provisions have been assimilated to those in clause 72.

Schedule I, Table A, clause 64.—In framing Table A in the Act of 1908, it has been forgotten that after the issue of the new Table A in 1906 on which the table is based the Companies Act, 1907, was passed, section 24 (3) of which has been embodied in section 68 of the Act of 1908, clause 84 of the Bill. It is therefore necessary to alter the clause in Table A so as to deprive Companies which are shareholders in other Companies of the right to vote by proxies so long as there is in force a resolution of its Directors under section 68 (clause 84 of the Bill).

Schedule III, Form C.—Clause 16 (3), section 10 of the Act of 1908, provides that in the case of a Company limited by guarantee the articles, if the Company has a share capital, must state the amount of share capital with which the Company proposes to be registered. In Schedule III, Form C of the English Act, a form of articles of association of a Company limited by guarantee and having a share capital is given, but it does not state the amount of share capital with which the Company proposes to be registered, and is therefore defective. The defect has been remedied in the Bill.

No. 839 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 3rd September 1912.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to forward you under separate cover six copies of the Report of a Committee specially appointed to deal with the Indian Companies Bill, which report has been adopted by my Committee and is now forwarded to you in accordance with the request made in your letter No. 4006 of 1912 of 10th May.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

THE INDIAN COMPANIES BILL, 1912.

REPORT OF THE BOMBAY CHAMBER OF COMMERCE.

The Committee desire to express their cordial approval of the object of the present Bill as defined in the statement of objects and reasons, namely, to revise and consolidate the Indian law relating to Joint Stock Companies on the lines of recent English legislation; and they are entirely in accord with the proposition that it is a matter of the first importance that the Indian law should, as nearly as circumstances will admit, be uniform with the English law.

The Committee however believe that representations have been or are likely to be made to Government to extend the scope of the Indian Company law: and so far as the Committee is able to ascertain, the extensions proposed are (1) to insert provisions in the Act having the direct object of regulating the status and position of "Agents," "Managing Agents" or "Secretaries, Treasurers and Agents" of companies, as those officers are known in India, and (2) to insert provisions in the Act for the protection of the unsecured creditors of companies.

The Committee fully appreciate the extreme importance of a strict regulation of the management of companies, and it will in fact be seen from their subsequent remarks and suggestions, that they recommend clearer definition, with a view to the more stringent application of the management sections of the Bill; yet they feel compelled to express their total dissent from any such extensions as those which they believe are proposed.

In regard to (1), the Committee consider that the Bill as framed provides sufficient protection to the investing public and to shareholders in Indian companies, and they feel that any further provisions for the regulation of the status and position of "Agents," "Managing Agents" or "Secretaries, Treasurers and Agents" would go beyond the scope of the proposed legislation, and moreover would be based upon an assumption contrary to the underlying principle of British Law, which deems every man to be innocent, until he is found to be the reverse: the Committee while, as appears below, they strongly advocate the strict application of the management sections to Company Agents, think that any extended legislation in the direction of controlling the appointment of Agents or regulating their status and position, which legislation would of necessity be of a penal or quasi penal nature, would be foreign to the object of the intended Act; which object they understand to be to afford protection to the investing public, and to shareholders in companies, and not to provide exhaustively for the rights and remedies of the public in their dealings with companies, which rights and remedies are protected and prescribed by the other laws obtaining in the country.

The Committee submit that it is not a function of the legislature to assume that its laws will be contravened; but the correct method of legislation is, according to their understanding, to define the law and to prescribe penalties for its breach; and the Committee believe that the Bill as framed defines a clear course of management for companies which, if adhered to, will form sufficient protection to investors and shareholders.

In regard to (2) the Committee's attention has been drawn to the following definite proposal which they understand has already been forwarded to Government:—

> "No pledge, charge, mortgage or any interest in the moveable or immoveable property of the company can be created,

when the company has debts, without the written consent of the creditors or without paying up those creditors who do not consent."

The Committee believe that this suggestion puts in a concrete form the extension of the scope of the Act desired in some quarters; but here again, the Committee feel that any such extended legislation would be outside the scope of the intended Act. The proposal to the mind of the Committee merely amounts to this, that the legislature is to be asked to protect imprudent lenders to or depositors with companies, and, under certain circumstances to give them security for their advances or deposits which at the time of making the same they were content not to require.

The Committee consider that the creditors of companies are amply protected by the winding up sections of the Bill, and having regard to the very usual practice in India for companies to receive moneys on deposit, they apprehend that if the legislature intervenes to prevent companies from raising loans on mortgage or debentures, except with the consent of their unsecured creditors or with the practical certainty of having to pay off such creditors, the operations of companies will be seriously hampered and impeded.

The Committee propose in this Report to deal with the Bill as far as possible under the following headings, and in the following order; and they desire to say that where they have taken the liberty of suggesting definitions or the rewording of sections they have done so mainly with the object of endeavouring to illustrate their meaning; they do not profess or desire to hold themselves out to be expert draftsmen and they put forward their suggestions with great diffidence and with a full consciousness of the extreme difficulty attendant upon the subject.

For the sake of brevity, the Committee refer to the Companies (Consolidation) Act, 1908, throughout their Report as "the English Act"; and where sections or sub-sections only are referred to, they should be understood to be sections or sub-sections of the Bill.

HEADS.

I. Definitions.

II. General.

III. Private Companies.

IV. Companies established outside British India.

V. Jurisdiction of Courts, practice and procedure.

VI. The Penalty Sections.

VII. Short Title and Commencement of the Act.

VIII. Drafting.

I—DEFINITIONS.

The Committee are unable to appreciate the value of the definition as framed; it would appear from the definition that the expression "The Registrar of Companies" is intended to connote the Registration Officer when exercising the functions of his office in connection with the registration of companies, but the expressions "the Registrar of Companies" and "the Registrar" are used indiscriminately throughout the Bill, as will be observed by a very casual reference to the sections of the Bill which have relation to matters not connected with registration.

Section 2, Sub-section (13). The "Registrar of Companies."

Section 281 of the Bill clearly contemplates the establishment of Registration offices at different places in various parts of British India and the Committee suggest that the definition under reference should read somewhat as follows:—

> "'The Registrar of Companies' or 'the Registrar' means the Officer performing under this Act the duty of registration of Companies for the place in which the registered office of the Company is situated and shall include any Assistant Registrar there."

The Committee are further of opinion that certain definitions should be added in Section 2 as follows:—

Additional definitions.

(*a*) "A PART OF BRITISH INDIA."

This definition is, in the opinion of the Committee, necessary to lead a correct interpretation of the Act, and it is suggested that the definition would probably most conveniently be by reference to Presidencies and Provinces.

Whilst on this point, the Committee desire to draw attention to the second para. in each of the forms of Memorandum of Associa-

tion set out in the Third Schedule to the Bill: the paras. referred to state that the registered office of the company will be situate :—

Form A—in Calcutta.
„ B— Do.
„ C—in Darjeeling.
„ D—in Bombay.

The Committee submit that the specification of a place is misleading and moreover is not in accordance with Section 5 (1) (ii), 6 (1) (ii) and 7 (1) (ii), which require that the memorandum shall state *the part of British India* in which the registered office of the company is to be situate.

The Committee point out that it forms a sufficient compliance with the sections if a Memorandum of Association states that the registered office of the company will be situate in " the Bombay Presidency," and the Committee are of opinion that the forms in Third Schedule should be amended accordingly: they would point out that in the event of a company registered under a Memorandum of Association following one of the forms referred to, desiring to transfer its registered office to another place in the same part of British India, it could only do so by adopting the lengthy and expensive process of amending its Memorandum of Association.

The Committee invite attention on this subject to the corresponding sections of the English Act, Sections 3 (1) (ii), 4 (1) (ii) and 5 (1) (ii), which require that the Memorandum must state " the part of the United Kingdom, whether England, Scotland or Ireland, in which the registered office of the company is to be situate "; and to the forms subjoined to the English Act by way of Third Schedule, the second paragraphs of which forms provide that the registered office of the company will be situate :—

Form A—in England.
„ B— Do.
„ C—in Scotland.
„ D—in England.

The altered conditions existing in India, where a designation in Sections 5 (1) (ii), 6 (1) (ii) and 7 (1) (ii) to correspond with the words

" whether England, Scotland or Ireland " appearing in the sections of the English Act, would be impracticable, will, the Committee submit, be met by the definition of " a part of British India. "

The Committee beg to point out that Section 11 (1) of the Bill only contemplates the necessity of an alteration of the Memorandum of Association in the event of a company desiring to change *the place* of its registered office *from one part of British India to another* : and Section 281 (1) clearly contemplates that a part of British India means a Presidency or a Province and differentiates between " a place " and " a part of British India."

(*b*) " MANAGERS."

The Committee observe that practically throughout the Bill, when reference is made to the officers of a company, the expression " Directors and/or Managers" is used and the Committee are of opinion that the word " Manager " should be defined.

The Committee believe that they are correct in their understanding that the proper interpretation to be placed upon the word " Manager " depends upon English case law, and that it has thereby been decided in effect, that a person who is *de facto* the Manager of a company is a " Manager " within the meaning of the English Act : this interpretation would clearly include the Agents, Managing Agents, or Secretaries, Treasurers and Agents of an Indian Company, as such officers are known in India, and the Committee think that it is very desirable that that fact should be made perfectly clear. The system of the management of companies by Agents, Managing Agents, or Secretaries, Treasurers and Agents, which obtains very generally in India, is, the Committee believe, practically unknown in the United Kingdom, and having regard to the very extensive powers and authorities of such officers in India, the Committee recommend that they should be expressly referred to in the Act.

The following definition is suggested :—

" 'Manager' means any person or persons in actual management of a Company, whether under the control of the directors or not ; and includes any person, firm or company appointed or acting as Agents of a Company : provided that

where the Managers of a Company are a firm, the members of the firm shall not be treated as separate Managers."

(*c*) "A LEGAL PRACTITIONER."

The Committee have dealt with this point in Head V. below.

11.—GENERAL.

The Registrar of Companies.

(1) In view of the increased responsibilities which will be cast upon the Registrar of Companies when the Bill becomes law, particularly by Sections 125, 135 and 280, the Committee are of opinion that special appointments will be necessary to ensure efficient administration of the law: these are contemplated by Section 281, but that section and Section 319 provide for the work of registration and the administration of the law in regard to companies under the Act being done by the Existing Registrars of Joint Stock Companies pending other arrangements. The officers now exercising the duties of Registrars of Joint Stock Companies combine that office with the office of Sub-Registrars of Assurances, in which latter capacity it is known their work has largely increased in recent years, and, while they must not for a moment be taken to decry the merits and abilities of the officers now holding the position of Registrars of Companies, the Committee consider that the other arrangements contemplated by the intended legislation should be considered before the Bill becomes law: the Committee would refer to the professional status and salaries of the Board of Trade officials under the English Act.

The Seal.

(2) The Committee find that Section 22(2) provides for a company having a Common Seal, and Section 72 (*b*) provides that every limited company shall have its name *engraven* in legible characters on its Seal; Section 73(2) prescribing a substantial penalty for the use of any Seal purporting to be a Seal of a Company whereon its name is not so *engraven*. Having regard to the dictionary meaning of the word "engrave," it seems to the Committee that the India-rubber stamps, which are so frequently met with in India, form an infringement of the above provisions; and the Committee think that the opportunity might be taken of prescribing for the Common Seals of Companies being made of metal: the Committee do not view with approval the practice now obtaining in India of using India-rubber stamps to denote a company's seal.

(3) Having regard to what is written above and elsewhere in this Report on the subject of "Agents," "Managing Agents" and/or "Secretaries, Treasurers and Agents," and to their suggested definition of the word "Manager," the Committee suggest that a sub-para. in some such form as the following, should be inserted in sub-section (2) of this section between sub-paras. (*k*) and (*l*) (or between Sub-paras. (*l*) and (*m*) if the use of the letter (*j*) is abandoned as suggested below) :

Section 31, Annual List of Members and Summary.

> "( ) the names and addresses of the persons who at the date of the return are the Managers of the Company."

This information is by Section 81 (3) (*d*) required to be given in the Report of the Statutory Meeting ; and by Section 91, every company is required to keep a register containing the names and addresses and the occupations of its Managers and to send a copy thereof to the Registrar, notifying him from time to time of any change in the managers : the information is, however, in the Committee's opinion, of such importance that they think it should appear in the Annual Summary.

(4) The Committee are of opinion that it should be definitely laid down that the name of a Company means the full name of the Company as registered : Companies are very apt to abbreviate ; and the Committee have met with cases in which even the word "Limited" has been omitted altogether.

Section 72. The name of the Company.

The Committee further suggest that the words "bill heads and letter paper and in" should be inserted after the words "the English language in," in line 3 of Sub-section (*c*) of Section 72, in like manner as in Section 310 (4) (*c*).

(5) The attention of the Committee has for some time past been directed to the practice which exists in India of company advertisements, &c., stating amounts as capital which represent merely the nominal amounts mentioned in the Companies' Memoranda of Association, without any reference to whether such capital is subscribed or paid up : this practice, the Committee consider, is to be reprobated particularly in the case of Banks, a class of companies which is

Capital (additional).

now very rapidly increasing in India ; and the Committee consider that a favorable opportunity now arises for the introduction of legislation to prevent companies in India advertising their nominal capital as capital, unless at the same time such companies show with equal prominence the amount of their capital actually paid up. The Committee suggest the inclusion in the Act of a section dealing with this subject, to which section would be subjoined a suitable penalty clause.

The new section would probably find its place most conveniently in Part IV of the Act, after Section 73, under a sub-heading "Capital," and might read somewhat as follows:

..."(1) a Company which in any notices, advertisements or other official publications states an amount as capital, shall in every such notice, advertisement and other official publication also state in conjunction therewith and in an equally prominent manner, either that the same is paid up, or, if that is not the case, what portion thereof is paid up."

"(2) If any Company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding twenty rupees for each copy of every notice, advertisement and other official publication in respect of which default is made ; and every director or manager of the Company, who knowingly or wilfully authorizes or permits the default, shall be liable to the like penalty."

The Committee are aware that the English Act contains no such provision as that suggested by them and also that the practice they reprobate is not unknown in the United Kingdom ; but the Committee do not consider that these facts in any way detract from the soundness of their proposition.

Section 77 (1) (2) authentication of balance sheet.

(6) The Committee find that this section requires that where there are not more than three directors of a banking company or two directors of any other company (which would include a private company), the balance sheet must be signed by all such directors. The section follows the corresponding section of the English Act, but the Committee think that the requirement of the section in its application to India should be that

the Balance Sheet should be signed by the number of directors specified, if present in India, and that if any balance sheet is not signed by the required minimum there should be subjoined at the foot thereof a statement of the reason for the minimum signatures not being subscribed thereto.

Sections 80 and 129 (1) & (2). Charges for furnishing copies.

(7) The Committee submit that the charge of two annas for every one hundred words is insufficient; the charge specified in the corresponding sections of the English Act is six pence per hundred words: the usual copying charges for a folio of seventy-two words allowed to Solicitors on taxation are at the rate of four annas and the Committee therefore suggest that six annas for one hundred words should be substituted.

Sections 92 and 94. Contracts: Execution of deeds abroad.

(8) The Committee understand that under the joint operation of these sections, it is not competent to a Company to complete deeds requiring the Company's Seal to be affixed thereto in British India by the Agency of a Constituted Attorney. "British India," by virtue of the General Clauses Act, includes Burmah and the Committee believe that considerable inconvenience and delay has been experienced by reason of a Bombay Company not being able to complete a document in, say, Calcutta, through a constituted attorney duly appointed under the Common Seal of the Company; and there appears to the Committee to be no very good reason for the use of the words "in any place not situated in British India." The Committee are aware that the words appear in Section 81 of the Indian Companies Act, 1882, which was a *verbatim* copy of the English Companies Act, 1852, Section 55, "British India" being substituted for "the United Kingdom", but conditions are very different in India and the United Kingdom, amongst other things in distances, and also from the fact that except in, as the Committee believe, two counties only there is no registration of deeds in England.

As an illustration the Committee would instance the case of a deed relating to immoveable property in Calcutta, to be completed by a Bombay Company: the deed must be sealed in Bombay, and, unless there is to be double registration, which in most cases would be impracticable, the Bombay Company must grant a Power of Attorney

under its Common Seal for the registration of the deed in Calcutta. This necessarily entails difficulty, delay and additional expense and the Committee would therefore suggest that the words quoted above should be omitted from Section 94 altogether; or, if there is thought to be any object in limiting the power of a company to complete deeds through a duly appointed Attorney, which object the Committee do not appreciate, that the limitation should be restricted to that part of British India in which the Registered Office of the Company is situated; in which case the relevant portion of Section 94 might read as follows:—

> ... "to execute deeds on its behalf in any place not being in that part of British India within which the Registered Office of the Company is situated."

Section 97. Prospectus.

(9) The same remarks as are made in connection with the Annual Summary apply with equal, if not greater, force to the Prospectus: the prime movers in the flotation of companies in India are the persons or firms who are to be appointed Agents, Managing Agents or Secretaries, Treasurers and Agents and to such an extent is this the case that the Committee venture to say that in the large majority of companies registered with the Registrar of Joint Stock Companies, Bombay, the Articles of Association contain special articles providing for the appointment of particular persons or firms as Agents or Secretaries, Treasurers and Agents; and furthermore, in a very great number of cases a clause is inserted in the Memoranda of Association to the effect that such and such persons or firms are to be appointed Agents, or Secretaries, Treasurers and Agents for a specified period; and, as the common form clause runs, "the appointment of the said persons or firms to the office of Agents (or Secretaries, Treasurers and Agents) of the Company shall not be liable to be revoked or cancelled during the said period of years on any ground or for any reason whatsoever save and except their being found guilty of misconduct or fraud in the management and discharge of their duties as such Agents (or Secretaries, Treasurers and Agents) of the Company."

The interests of the investing public and of shareholders in Indian companies are so largely in the hands of the Agents, Managing Agents or Secretaries, Treasurers and Agents of the companies, that

the Committee consider it is a matter of the first importance that a Prospectus should make full disclosure in this respect; the Committee therefore suggest the insertion of a sub-para. between sub-paras. (*c*) and (*d*) of Section 97 (1) to the following effect:—

> "(*c*) The names, descriptions and addresses of the Managers or proposed Managers (if any) with their intended remuneration; and where such Managers are a firm, the name, description and address of every person who is a partner or sub-partner or is otherwise interested in such firm."

The Committee notice that if their foregoing suggestion is adopted, Section 97 (4) will require consequential amplification.

Section 97 (3). The Committee do not appreciate the reason for the omission of the words commencing "but subject as aforesaid" and ending "or subsequently," which appear in the English Act, Section 81 (7): the omitted words appear to the Committee to conduce to clearness and they accordingly recommend their insertion.

Section 112. Certificates of shares, &c.

(10) The Committee are of opinion that the period of two months prescribed by this section is too short and might conveniently be extended to four months. The Committee would draw attention to the fact that in England the directors of companies are, in a very large majority of cases, men who practically make directorships a profession and there is therefore no difficulty in procuring their signatures on scrip and debentures: in India, however, company directors are, almost without exception, men with heavy business engagements and very little spare time, and the Committee are acquainted with cases of Indian companies in which it would have been an absolute impossibility to issue share certificates within the period prescribed.

The Committee further desire to draw attention to the fact that the Section applies to existing companies and they are therefore of opinion that it should be amended so as to provide that in the case of existing companies, share certificates and debentures should be issued within whatever period may be fixed, "from the date of the Act coming into force" instead of in the case of such companies, from the date of the allotment of their shares, &c.

(11) The Committee observe that these sections provide for the *delivery* to the Registrar of instruments creating mortgages or charges; and that Section 118 provides for the Registrar giving a certificate of registration: the Bill does not provide for the redelivery of the deeds to the parties who lodged them and although the frame of Section 113 (1), which provides that the original document is to be delivered for registration, presumes the return of the document, the Committee think it would be wise to make it clear that original documents of the nature referred to are to be returned and not to be filed, which is the case with all documents delivered to the Registrar of Joint Stock Companies under the existing law.

Section 113 (1) and 114. Information as to mortgages, charges, &c.

(12) The Committee understand that this section is intended to apply to existing Companies and they are therefore of opinion that it should be amended in manner similar to the amendment suggested by them in regard to Section 112, so as to provide for a first compliance with the requirements of the section within a definite time, say, four months, after the Act comes into force.

Section 134. Statement to be published by banking and certain other Companies.

(13) The Committee welcome the proposal to regulate the status of Auditors but in view of the general practice which obtains in India of appointing firms as Auditors of Companies, they consider that Section 142 (1) should read as follows.—

Section 142. Auditors.

> "No person, or firm, unless holding a certificate from the Local Government, shall be appointed Auditor of a Company."

The Committee have seen a copy of a letter addressed to Government by Messrs. Sanderson & Co., Solicitors in Calcutta for the Institute of Chartered Accountants in England and Wales and have considered the suggestion made therein, but in view of Sub-section (2) they are of opinion that there is no necessity for the designation of any particular Institutions or Bodies in the Indian Act: Sub-section (2) empowers the Local Governments to make rules providing for the granting of certificates and the Committee apprehend no danger that certificates will be withheld from members of recognized Institutions, such as those referred to by Messrs. Sanderson and Co.

Further in this Section the Committee recommend:—

(*a*) That Sub-section (4) should follow the wording of the English Act, and that the first line thereof should read

"If an appointment of Auditors is not made..... "

(*b*) That Sub-section (5) be amplified as follows :—

"A Director, Manager or officer of the Company or any member of a firm in which any Director, Manager or officer of the Company is a partner, shall not be capable of being appointed Auditor of the Company."

Winding up "Supplemental provisions."

(14) The Committee suggest that a section should be added to the Bill to the following effect:—

"Where two or more Companies indebted to each other are being wound up either by the Court, voluntarily or subject to the supervision of the Court, the same person shall not be appointed Liquidator for both or all or for any two, three or more of such Companies."

The Committee make this suggestion in consequence of certain recent company liquidations in Bombay, in which extreme inconvenience has been experienced owing to the same person being appointed as Liquidator of two or more companies which had cross dealings with and were indebted to each other.

Section 292 (1). Registration of a Banking Company with Limited Liability.

(15) The Committee observe that by this section where a banking company, which was in existence on the date mentioned, proposes to register as a limited company, it is required to give notice of such intention to every person who has a banking account with the company. The Committee think that it should be made clear, that the expression "persons having a banking account", includes fixed depositors with Banking Companies: these customers of the Bank being equally, if not in fact more largely, interested.

The Committee think that the doubt suggested by them might be removed by providing for notice being given :

"To every person who has an account either current, deposit or other with the company".

(16). This section is ostensibly aimed at persons, but by virtue of Section 3 (39) of the General Clauses Act will cover any company, association or body of individuals whether incorporated or not: the Committee are of opinion that this might conveniently be made clear; and the following amendment of the section is suggested :—

Section 316, Penalty for Improper use of word "Limited."

316. "If any person, firm or company trade or carry on business under any name or title of which "Limited" is the last word, those persons or that firm or company, unless duly incorporated with limited liability and entitled by the law of the country in which they or it are or is incorporated to use the word "Limited," or its equivalent in the language of such country, as part of their or its title or designation, shall be liable to a fine" &c., &c., &c.

(17). The Committee submit that notwithstanding this section follows the wording of the English Act and the Indian Companies Act, 1882, the use of the words "in pursuance" in lines 4 and 5 of the section is inaccurate; the correct phraseology would, they suggest, be :—

Section 318. Saving of deeds.

"Every conveyance, mortgage or other deed, made before the commencement of this Act, *which would have been valid under the provisions* of any enactment", &c., &c., &c.

(18). The Committee find that the form of Balance Sheet subjoined to Table A is copied *verbatim* from the Indian Companies Act, 1882, a conclusion amply justified by the figure "18" appearing in the heading. The Balance Sheet subjoined to Table A of the Indian Companies Act, 1882, was an exact copy of the Balance Sheet subjoined to Table A of the English Companies Act, 1862.

Table A. Balance Sheet.

The Committee are informed that the experience of auditors of the past fifty years shows that the Balance Sheet of 1862 is capable of improvement, particularly where the Balance Sheet is that of a

Banking Company ; and the Committee desire to suggest the following amendments, for the undermentioned reasons :—

(*a*) Heading.—That the heading should read "Balance Sheet of .....(Limited) as at the..... .....19 ."

The Committee desire to point out that a Balance Sheet is drawn up to show the position of a company as at a particular date and that it is not an account made up from one date to another ; they therefore submit that their suggested wording is more correct.

(*b*) II (5).—That this item should be subdivided as follows :—

"5 (*a*). The amount of loans on mortgages or debenture bonds."

"(*b*). The amount of loans secured by lien or charge upon the property or assets of the company."

and that 6 should read :

"The amount of *other* debts owing," &c., &c.

The Committee draw attention to the fact that the word "or" following the word "loans" in the Bill, is an error ; and that as the heading 5 reads, loans can be included thereunder whether secured or unsecured : the error appeared in the Balance Sheet subjoined to Table A of the Indian Companies Act, 1882, and has been copied therefrom ; this will be seen by a reference to the English Companies Act, 1862. The Committee, however, consider that even if this necessary correction is made, the heading 5 still fails to show a sufficient classification inasmuch as a strict compliance with the form would not disclose what property and assets of the company are in fact free and available for the general body of the creditors, which is one of the principal objects of the Balance Sheet. It is of extremely frequent occurrence for companies in India to raise money on acceptances coupled with a lien or charge over stocks and floating assets ; and such debts would, as the Balance Sheet stands, be disclosed under heading 6 (*a*), the acceptances being treated as the security ; but to the extent of the debt the creditor has a preferential claim upon the stock and floating assets of the company, which, to that extent, are rendered unavailable for the general body of creditors, and, the preference not being secured by a mortgage, is not disclosed by the Balance Sheet.

(*c*) IV. That an additional sub-heading be inserted and that the sub-headings read :—

"9. Debts considered good for which the company hold personal security only."

"10. Debts considered good for which the company hold other security."

11 and 12 ; as at present numbered 10 and 11.

The Committee are informed that this suggested amendment is of great importance, particularly in connection with the Balance Sheets of Banking Companies, there being at the present time considerable doubt in the minds of the investing public as to what is meant by the word "security." This word, it is generally found, is understood to mean something very much better than mere personal security, whereas in point of fact the items included under sub-head 9 are very frequently debts due on personal security alone. The Committee think that it would be very desirable that the proportions of the debts due on personal security only and on other more tangible security should appear on the face of the Balance Sheet : and from an audit point of view, they are informed that their suggested amendment is calculated to be of considerable assistance to auditors as it will enable them to gauge more accurately the value of a Company's assets.

III.—Private Companies.

The Committee find that the Bill follows the English Act with two very material exceptions, *viz.* :— Sections 2 (11), 78 (1), 142 and 143.

(*a*) That the exception contained in Section 26 (3) of the English Act, by which private companies are exempted from filing Balance Sheets, is not reproduced in the Bill ; and

(*b*) that in the English Act there is no restriction as to auditors similar to that contained in Section 76 and Sections 142 (1) and (2) of the Bill.

The Committee are not aware of the reasons which have moved Government in making the departures from the English Act to which attention is drawn ; the matter has doubtless received careful

consideration, but the Committee doubt whether the actual status of private companies has been sufficiently considered.

It is a matter of great importance to note that under Section 2 (11) of the Bill a private company is one which prohibits any invitation to the public to subscribe for any shares or debentures of the company ; and it is the fact that the great majority of private companies are practically nothing more than partnership concerns and the object of their formation has been to retain capital, which in most instances of private concerns would be withdrawn on the death or retirement of a partner. In its status as a Company, a private company comes under practically no obligation to the public of the nature of the obligations falling within the scope of the intended legislation ; and the Committee therefore consider that private companies should not be called upon to submit what are after all their private affairs, to the public. It is to be noted that it is open to Bankers and others who have any dealings of importance with private companies to insist upon seeing the Balance Sheets of such companies in precisely the same manner as is now done in the case of partnership concerns.

It is a well known fact that under the recent legislation in the United Kingdom, private companies have largely increased in number, and a similar growth of companies of the like class may safely be anticipated in India unless undue restrictions are imposed ; and in view of the great advantage which private companies undoubtedly constitute to the trading public, the Committee consider that the legislature should be extremely careful in introducing legislation which imposes upon private companies in India restrictions and responsibilities to which similar companies are not liable under the English Act.

The Committee are therefore of opinion that the exception which appears in Section 26 (3) of the English Act should be reproduced in Section 78 (1) of the Indian Act.

As to audit, having regard to what is stated above, the Committee consider that private companies should be left to appoint as their auditors such persons as they may consider suitable and desirable ; and the Committee are therefore of opinion that Section 78 (2) of the Bill should be amended so as to leave a discretion in this matter to private companies.

The Committee deal with private companies, incorporated outside British India in the next Head in the course of their comments on Section 310 of the Bill.

This section deals with the conversion of private companies into public companies and the only comment the Committee have to make upon the Section is as to the use of the expression "Statutory declaration," instead of which they think the expression "a duly verified declaration" as used in Section 107 (1) (c) should be employed, seeing that statutory declarations are not provided for by Indian Law.

Section 179. Conversion of Private into Public Companies.

While, however, on the subject of private companies, the Committee consider that inasmuch as the intended legislation will introduce a class of company hitherto unknown to Indian Company Law, and that there are at the present time in India companies registered as public companies, which would have been registered as private companies, had the present proposed legislation been in force at the date of their incorporation, a section should be introduced into the Bill enabling Companies, the Memoranda and Articles of Association and general circumstances of which are such as to qualify them for admission into the class, to become "Private Companies" either by a notification to the Registrar that they claim to be private companies, or, if considered necessary, by a notification coupled with a declaration that they comply with the conditions defined in Section (2) (11).

IV.—Companies Established outside British India.

Section 310. The Committee observe that this section practically follows and adopts Section 274 of the English Act and while the Committee consider that the section may have a very useful application, they think that its possible effects should be very carefully scrutinized.

The main difficulty, the Committee experience, is as to the correct interpretation to be placed upon the words "establishes a place of business." The Committee think that it is probable that Section 274 of the English Act was introduced mainly for the protection of the British public against bogus companies established outside the United Kingdom seeking to obtain subscriptions to share

capital within the United Kingdom ; a view which is supported by Sub-section (4) (*a*) ; and if this is the case, the value of the section in India is somewhat problematical, as it is an extremely unusual thing for foreign companies to invite subscriptions to share capital in India. Were it an ordinary occurrence the provisions of the section would undoubtedly be of great value to the Indian investing public.

The section must, however, be considered in the light of existing conditions and the Committee desire to point out that conditions of trade in India are not altogether similar to those obtaining in England ; it is a matter of frequent occurrence to find in this country a person or firm holding himself or itself out as Agent for several foreign manufacturers many of whom are Companies incorporated outside British India. This representation is not infrequently justified by an agreement between the person or firm in question and the foreign manufacturers, under which the said person or firm is or are appointed sole Agent of the manufacturer for India or a certain district in India, and it is to be noted that, where such agreements exist, the foreign manufacturers will not accept orders direct from parties resident in the localities falling under the jurisdiction of their Agents so appointed, but refer such parties to their Agents. The position of the persons or firms referred to acting as such Agents is moreover frequently advertised by means of their office name boards and by their letter paper and bill heads, &c.

The Committee are informed of the decision of the Appeal Court in England in Grant *vs.* Anderson & Co., (1892) 1 Q. B. p. 108, but that was a decision upon the rules of the High Court in England and may be affected by the provisions of the Indian Contract Act providing for the remedies of a party dealing with an agent for a foreign principal ; and the Committee consider that it should be made clear that a company incorporated outside British India, carrying on business in India through an agent, does not come within the purview of the section ; a result the Committee would most strongly deprecate as tending to a restriction of trade.

The Committee would draw attention to the fact that in the class of business referred to above, the foreign manufacturers do not give Powers of Attorney to their agents, it not being in fact necessary that they should do so in order to conduct their trade; and the Committee entertain serious doubts as to the wisdom of making it a require-

ment of law that such manufacturers should grant Powers of Attorney to their Agents, and be liable to comply with the requirements of this section.

The Committee would further point out that it is not infrequent or a foreign manufacturer to make his Agent an office allowance and/or to sell his goods through his Agent on commission, circumstances which the Committee think might affect the decision in the case above referred to.

If the Committee's apprehensions on this point are justified, they consider the expression "establishes a place of business in British India" should be defined with the necessary limitation.

The Committee welcome the application of a law in the nature of the section to Banking, Insurance, Manufacturing, Trading and other Companies which have their own places of business in British India ; but in these cases even they consider the requirements of the section are capable of being modified in some respects without impairing its usefulness.

Before, however, suggesting these modifications, the Committee would point out that, subject to the limitation above recommended, the section ought to be applicable to all Companies incorporated outside British India whether now established or which may hereafter be established and they would suggest that Sub-clause (1) of the section should read:—

> (1) "Every Company incorporated outside British India which has established or shall establish a place of business in British India shall, in the case of a Company already established within six months from the date of this A coming into force, or, in the case of any other Company within one month from the establishment of the place of business, file with the Registrar," &c., &c., &c.

Reverting to their suggestion to modify the requirements of the section, the Committee beg to suggest the following:

(i) SUB-SECTION (1) (*b*).

That for this sub-section the following sub-section should be substituted:—

> (*b*) "The full address of the registered or principal office of the Company."

The Committee consider that the disclosure of the address of the registered or principal office of a foreign company is important; but the Committee do not think that any particular value attaches to the filing of a list of the directors of a foreign company, such names not being calculated to convey anything to the Indian public.

(ii)—That in view of the above the continuation of Sub-section (1) beginning with the words "and in the event" and ending with the word "alteration," be eliminated.

(iii)—SUB-SECTION (3).

That the requirements of this sub-section should be considered to have been complied with—

(*a*) in the case of a company registered under the English Act, if it files a copy of the Balance Sheet which has been filed with the Registrar of Companies in England; and

(*b*) in the case of any other company, if it files a copy of the Balance Sheet which has been filed in accordance with the law of its country of origin.

Subject in case (*b*) to notification by the Governor General in Council of countries the statutory Balance Sheets of which will be accepted.

The Committee would draw attention to the fact that the English Act prescribes no form of balance sheet, and it is possible that the statutory Balance Sheets required by the different laws of several foreign countries may not be compatible with the form of the Balance Sheet attached to Table A: the Committee, however, consider that it should be sufficient for a foreign company to file with the Registrar under the Indian Act a copy of the Balance Sheet required by the law of its country of origin, provided that in the opinion of the Government of India the Company law of such country is established on a satisfactory basis.

(iv)—SUB-SECTION (3) continued.

That private companies should not be required to file a balance sheet under the Act.

The Committee desire to point out that under the English Act (Section 26 (3)), private companies are exempted from filing Balance

Sheets ; and they submit that no good reason exists why private companies should under Indian law be compellable to do more than is required by the English law.

(v)—SUB-SECTION (4).

That after the word "Limited" should be inserted the words—

"or its equivalent having regard to the law of the country of origin of such company"

or words to that effect.

(vi)—SUB-SECTION (4) (*c*).

That the words—

"and of the country in which the company is incorporated"

be eliminated.

The Committee appreciate the necessity of these words in Sub-section (4) (*a*) and they do not appear to be open to objection in Sub-section 4 (*b*) ; but they do not appear to be necessary under existing conditions in India having regard to the fact that the operation of the section, if it becomes law, will almost entirely affect trading companies and not foreign companies seeking for capital in India.

V.—JURISDICTION OF COURTS, PRACTICE AND PROCEDURE.

The Committee observe from the Definition Section of the Bill, Section 2 (3), that "the Court" used in relation to a company means the Court having jurisdiction to wind up the Company ; and it is clear from the Sections of the Bill dealing with winding up by the Court that District Courts have jurisdiction to wind up companies. The sub-sections of Section 187 are illustrative of the importance of the questions which may come before a District Court for decision in winding up proceedings, and in fact the Committee think it must be conceded that the winding up of a Company is probably the most difficult stage of its career. Under these circumstances, apart from mere reasons of convenience, the Committee are unable to appreciate the reason for the restriction of jurisdiction to High Courts in connection with matters arising under Section 37 (Rectification of Register), 124 (Rectification of Register of Mortgages), 128 (Right to

inspect copies of Instruments), and 129 (Right to Debenture holders to inspect Register of Debentures).

The Committee are aware that the corresponding sections in the English Act contain a similar restriction of jurisdiction, but they would point out that the conditions existing in India and in England are very different, and that inasmuch as the Bill contemplates registration of companies at different places and the winding up of companies by District Courts, which are defined as the principal Civil Courts of original jurisdiction in a district, it is an unnecessary hardship to compel parties seeking redress under these sections to have recourse to a High Court and in many instances would amount to a denial of justice. The Committee, moreover, feel that if District Courts are competent to exercise jurisdiction in winding up companies, they ought to be fully competent to deal with the matters arising under these sections.

The Committee would also draw attention to the fact that Section 37 appears to be faultily drafted : the sub-sections other than Sub-section (1) refer to " the Court " as also does Section 38, which under the definition would include a District Court, whereas by Section 37 (1) the High Court alone has jurisdiction.

In regard to these sections, as also in regard to other sections referred to below under this head, the Committee would point out that the reference to " High Court " only would appear to be an error in drafting, seeing that to use the wording of Section 37 (1) the " Court for the place in which the registered office of the Company is situate " may be a Chief Court ; and the designations " High Court " and " Chief Court " are clearly not interchangeable terms.

Section 189.—It is not clear to the Committee why the High Courts of Fort William, Madras and Bombay and the Chief Court of the Punjab alone are referred to : there is another High Court and there are other Chief Courts having immediate jurisdiction over District Courts which will have power to wind up companies.

The Committee further desire to draw attention to the fact that under Section 189 (1) as it reads, it would appear to be possible for a Company registered in Bombay to provide by its Articles that if wound up, it should be wound up in Calcutta or Madras : this doubtless is not intended, and the Committee suggest that this section

should be amended so as to make it clear that a Company can only provide by its Articles for its winding up to be by the High Court or Chief Court to which the Court having power to wind it up is subject. The Committee beg to suggest that the concluding portion of Section 189 (1) should read somewhat as follows :—

> ....." unless in the regulations for the management of the Company it shall be stipulated that the Company, if wound up, shall be wound up by the High Court or Chief Court (as the case may be) of that part of India in which the Registered Office of the Company is situated, in which case the Court having jurisdiction shall be such High Court or Chief Court (as the case may be) in the exercise of its Original Civil jurisdiction. "

Sections 190 and 191.—In these sections the designation " High Court " alone is used, whereas the powers conferred by the section should be exerciseable by Chief Courts also.

Section 206.—The Committee observe that by this section a liquidator is authorised under certain conditions to appoint " an attorney or vakil " to assist him in the performance of his duties. The Committee find that in Sections 23 (2) and 221 (2), (3) and (6) reference is made to " a legal practitioner " and they suggest that the same expression should be employed in Section 206 instead of the words " an attorney or vakil : " the Committee, however, consider that the expression " legal practitioner " should be defined in the Act and the definition might perhaps follow the wording of the definition of " a legal practitioner " in Act XVIII of 1879, excluding the reference to a revenue agent and including the word " Barrister. "

Section 221 (9).—The Committee draw attention to the use of the words " Official referee, master or registrar " in this sub-section which appear to occur from a too close adherence to the wording of the corresponding section of the English Act : the sub-section should be altered to suit the circumstances.

In this sub-section again the designation " High Court " is alone used which would appear to be a mistake, as the proceedings referred to in the section might equally well be pending in a Chief Court.

Section 277 (1).—The remark contained in the last preceding paragraph applies also to this section.

Section 227.—The Committee find that the latter portion of this section commencing with the words " subject to this restriction " is taken from Section 169 of the Indian Companies Act 1882 and is not to be found in the English Act. The effect of the restriction prescribed is to render necessary a double notice of appeal, one under the provisions of the Civil Procedure Code and the other under the section, given within three weeks after any order complained of has been made, in manner in which notices of appeal are ordinarily given under the Code of Civil Procedure 1908, unless such time is extended by the Court of Appeal.

Notices of appeal from decrees or orders passed by a Judge of the High Court sitting on the Original Side are under the Civil Procedure Code given by the Prothonotary of the High Court and served through the Sheriff, and the period for appeal from a decree or order passed by a Judge of the High Court sitting on the Original side in a proceeding not under the Companies Act, is likewise three weeks : a party desirous of appealing against an order passed under the Companies Act must therefore within the same period of three weeks procure the issue by the Prothonotary and the service through the Sheriff of two separate notices of appeal ; and this the Committee consider is wholly unnecessary.

Section 169 of the Indian Companies Act 1882 was copied from Section 124 of the English Companies Act 1862, the necessary verbal alterations only being made with a view to render the section applicable to Indian conditions ; but having regard to the above result, it was undoubtedly overlooked that notices of appeal in England are given by the party appealing or his Solicitor and not as in India through the Court.

The Committee are informed of a very heavy Appeal in a company matter which recently came before the High Court of Bombay : the Memorandum of Appeal was filed within due time and notice of appeal under the Civil Procedure Code was issued by the Prothonotary of the High Court: the appeal was pending for some months and when ripe for hearing both parties were fully prepared and Counsels' briefs were delivered : a few days before the date fixed for the final hearing of the appeal both parties discovered that the notice under Section 169 of the Indian Companies Act 1882 had not been given through oversight and this notwithstanding that under the Rules of

the Bombay High Court, the Prothonotary was only empowered to accept and file the Memorandum of Appeal, provided it appeared to him that the notice under Section 169 of the Indian Companies Act 1882 (a notice as previously stated required to be issued from his own office) had been given: the Appellant moved the Appeal Bench of the Bombay High Court before which the appeal was set down for hearing to extend the time for service of the notice under Section 169 of the Indian Companies Act 1882, but they declined to grant the extension and the appeal was immediately thereafter called on and dismissed on the technicality.

The Committee, therefore, desire to recommend that the latter portion of Section 227 commencing with the words "subject to this restriction" be deleted, or that, if for any possible reason it is considered that any importance attaches to double notice, the notice under the Companies Act should be given by the party appealing or his Solicitor in accordance with the English practice under the English Companies Act, 1862.

Sections 271, 272 and 273.—The Committee notice that these sections refer throughout to "documents," whereas the corresponding sections of the English Act refer to "books and papers": the Committee venture to think that the expression used in the English Act is more comprehensive and is preferable to that employed by the draftsman of the Bill and they suggest that the words "books and papers" be substituted for the word "documents" wherever it appears in these sections.

Section 273 (2).—The Committee consider that the period of five years named in this sub-section might be satisfactorily reduced to three, particularly in view of the period of two years named in the following section: the Committee are aware that the corresponding section of the English Act prescribes a similar period of five years, but they would draw attention to the fact that conditions for the custody and preservation of documents in India are not so satisfactory as in England and further that the period of limitation for claims in India is considerably shorter than in England.

VI.—The Penalty Sections.

The Committee suggest that there should be a greater uniformity in these sections, and, in view of what they have written as to the

position of Agents, Managing Agents and Secretaries, Treasurers and Agents, and of their suggested definition of the word "Manager" they think that the penalty sections should receive careful attention and that the word "Manager" should be inserted in various sections in which it does not now appear. The Committee comment below on the use of the word "Secretary" and incidentally on the penalty clauses in that connection.

The Committee desire particularly to point out in reference to the infliction of penalties upon companies for defaults in administration, that the parties primarily responsible for administrative defaults are the officers of the companies; and in the Committee's opinion they should be rendered liable, if not instead of the company, certainly concurrently with the company. The Committee draw particular attention to Sections 24 (2) and 71 (3) which impose penalties upon the company alone for defaults in acts which are purely administrative; and as instances of sections in which the word "Manager" should be inserted, the Committee draw attention to Sections 81 (6), 106 (2), 221 (1) and 267. The Committee do not pretend that these references are exhaustive.

VII.—Short Title and Commencement of the Act.

The Committee venture to suggest that the short title to the Act should be "the Indian Companies (Consolidation) Act, 191 ", in order to accord with the preamble. The preamble to the Indian Companies Act, 1882, was "Whereas it is expedient to amend," &c., &c., while the preamble to the Bill reads "Whereas it is expedient to consolidate and amend", &c., &c., and the Act, when it becomes law, will, in fact, be a consolidating Act.

As to the commencement of the Act the Committee hope that a sufficient interval of time will be allowed between the passing and the coming into operation of the Act; and in view of the fact that the Act will affect companies incorporated outside British India, they would suggest that such interval should be at least six months. The Committee draw attention to the fact that the intervals of time allowed between the passing and commencement of the Civil Procedure Code, 1908 and the Indian Factories Act, 1911, were approximately nine and fifteen months respectively, whereas the interval in the case of the Indian Companies Act, 1882, was a very little over two months.

VIII.—Drafting.

Description of officers and use of the word "Secretary."

With reference particularly to their remarks on the subject of Managers and the penalty clauses, the Committee desire to draw attention to the diversity of description throughout the Bill where the officers of a company are referred to; and the Committee desire to suggest that a uniform description should be adopted where the context admits, which description it seems to the Committee might most conveniently be "Directors and/or Managers," "Directors, Managers and/or other Officer," or "Directors, Managers and/or other authorized Officer," according to the context.

The Committee further observe that the term "Secretary" is occasionally used in the Bill; and in view of the fact that such an Officer is very rarely found on a company establishment in India, the Committee suggest that the designation be omitted altogether; the term "other officer" being amply sufficient to cover such an official, if appointed. If, however, the designation "Secretary" is to be retained, that officer should be referred to in practically all the sections by which Directors or Managers are penalized for defaults in administrative acts: as the Bill stands, a Secretary, notwithstanding he was the person primarily responsible for the default, would very rarely be subject to a penalty by reason of his being specifically referred to in some sections and not in others, equally applicable to such an officer.

In this connection attention is drawn to Section 81 (1) in which if the word "Secretary" is retained, the words "if any" must be inserted in parenthesis thereafter; otherwise, in order to complete its statutory report, a company will be compelled to appoint a Secretary.

Sections 122, 123 (1) (2).—In these Sections reference is made to "a Receiver or Manager," and although the Committee appreciate the accuracy of the designation, yet if their proposal to define the word "Manager" is adopted, they think some other suitable word should be substituted for the word "Manager" where used in these sections.

Sections 135 to 140.—Reference is made in these sections to "Directors and/or Agents" and in view of the accepted meaning in

India attaching to the word "Agents," the Committee consider that it would be better to avoid the use of that word as far as practicable in the Act: the uniform wording "Directors and/or Managers" may, the Committee think, be correctly adopted in these sections.

SECTIONS 31 (2) AND 97 (1).—The English Act avoids the use of the letter (*j*) when lettering paragraphs of sub-section.

SECTION 75.—The words "once at least in every year" appearing as the first words of this section are a draftsman's error and should be deleted: the section should commence with the words "Every Company."

SECTION 97 (1).—The course adopted in the Bill of printing the provisoes to Sub-section (*f*), as separate paragraphs, is likely to lead to confusion; they should be incorporated in the sub-section in the same way as the provisoes to the other sub-sections: as they now appear in the Bill the section is very difficult to follow, and sub-section (*g*) appears to be a portion of the provisoes.

SECTION 115.—The use of the words "under this section" appearing in line 11 of this section is a mistake in drafting consequent upon the sub-division in the Bill of Section 93 of the English Act into Sections 113, 114 and 115; the words "under the two preceding sections" should be substituted.

SECTIONS 113 and 213.—The figures (1) following the numbers of the sections are unnecessary and should be deleted.

SECTION 138—Sub-section (1) requires to be so numbered.

SECTION 220.— The word "or" requires to be inserted between the words "known suspected."

SECTION 261 (1) (*a*).—The Committee suggest that the words "payable to Government" should be substituted for the words "payable to His Majesty."

SECTION 265 (2).—The word "contributor" appears by error for the word "contributory."

SECTION 286 (1) (ii).—For the word "may" read "any."

SECTION 314.—The use of the words "or person" in line 5 of this section is an error in drafting consequent upon the omission of the words "or person occupying the position of director" appearing in the corresponding section of the English Act: if the Committee's foregoing suggestion is adopted the words "or Manager" will be inserted in this section after the word "director" in both places in which it occurs.

APPENDIX D-1.

CITY OF BOMBAY IMPROVEMENT (AMENDMENT) BILL.

No. 454 OF 1912.

LEGAL DEPARTMENT,

BOMBAY CASTLE, 17th May 1912.

THE PRESIDENT, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to send herewith a copy of a Bill further to amend the City of Bombay Improvement Act, 1898, which Government hope to introduce in the Bombay Legislative Council at the first Meeting of the Council that will be held this year at Poona, for favour of any remarks that the Chamber of Commerce may wish to make thereon.

I am to state that it will probably be desirable to publish the Bill and introduce it for first reading substantially in its present form; but that the Governor in Council will be glad to consider any suggestions that the Chamber of Commerce may wish to make, and that such amendments as may be necessary will be introduced into the Bill between the first and second reading thereof.

I am to request the favour of a very early reply to this reference, as the Bill is one that has long been under consideration, and it is desirable that it should become law as soon as possible.—I have, etc.,

P. E. PERCIVAL,
Secretary to Government.

STATEMENT OF OBJECTS AND REASONS.

Many of the provisions included in this Bill are reproduced with certain alterations of detail from Bill No. II of 1907, which was withdrawn in 1909.

Of the measures which were contained in the previous Bill, the most important is that relating to Poorer Classes Accommodation Schemes (clause 10). It has been represented that the plan embodied in the earlier Bill for the grant of loans to employers to enable them to provide accommodation for their workmen is unlikely to obtain any large measure of support, and the proposals contained in the present Bill are restricted to the provision of accommodation by the Board. The net cost of construction will be paid by way of rent in equated payments. The provision contained in the former Bill for the security to be given by the employer has been omitted. If the employer is in a position to give full security it would be to his advantage to provide the required accommodation without the help of the Trust; and there is little doubt that the proposal adopted in this Bill for the deposit of twenty per cent. of the estimated cost of the scheme, where the land belongs to the Trust, and for the transfer of the land, where it belongs to the employer, to the Trust, together with an additional deposit in certain cases, will afford all the security necessary. The scheme in its present form will, it is believed, command the general support of employers and if adopted will effect a wide improvement in the housing of the working classes without loss to the Trust.

Clause 2.—This amendment is considered desirable by the Board.

Clauses 3, 4 and 5.—It is considered inequitable that the Board should bear the whole cost of the leave allowances of an official Chairman who has earned the leave by many years' service under Government and perhaps only a few months under the Board. It is proposed therefore that in the case of an official Chairman, the Board shall pay only the ordinary contributions towards leave allowances and pension due under Government regulations and that with the exception of privilege leave allowances, which will be divisible proportionately between the Board and Government under the regulations, Government shall bear the whole cost of leave allowances and pension.

Clauses 6 and 7.—The Board consider that they are unduly hampered by being bound forthwith to execute improvement schemes in every case in which the representation made to them by the Corporation or other persons is true and the Board have available funds. It might be expedient to postpone certain improvement schemes till the completion of certain street or other schemes. The Board consider that discretion in the matter of relative urgency of schemes should be vested in them, subject to appeal to Government.

Clauses 8 and 11.—These amendments are considered desirable by the Corporation in order to give them time to consider the schemes submitted to them.

The object of the section relating to set-backs (clause 13) is to facilitate the widening of streets without recourse to the expensive procedure of the ordinary street scheme in certain cases where the adoption of the procedure laid down in the Municipal Act is feasible. The section has been slightly altered to define more explicitly the respective obligations of the Trust and the Corporation.

Clause 14.—It is considered that the new heading will describe more accurately the purport of the following sections. It is proposed to extend the section so as to enable the Board to acquire streets and land vested in the Corporation not only for inclusion in a street but for the purpose of *any scheme* authorized by the Act. It is necessary to restrict the section to the acquisition of *vacant* lands, because lands with buildings on them ought, in fairness to the Corporation, to be acquired only after compensation either by private agreement or under the Land Acquisition Act, 1894, as applied by the Improvement Act.

Clause 15 provides for the upkeep of service passages by arrangement with the Corporation : under the Act, as it stands at present, there is room for doubt as to whether service passages are streets. Clause 15 makes it clear that they are not streets.

Clause 17, which enables the President of the Tribunal to dispense with the presence of the Assessors in trying questions of law and procedure, will reduce the expenses of the Trust in the matter of fees and permit the Assessors to attend to their other duties in cases where their attendance is unnecessary.

Clause 22 provides for the removal of certain disabilities attaching to the debentures of the Trust which tend to depreciate them in the market.

Clause 23, sub-clauses (2) to (8), deals with certain details of procedure, and the adoption of these provisions will expedite the business of the Trust and reduce the expenditure incurred in legal formalities.

The object of clause 26 is to enable the Trust to treat as capital the moneys accruing to the Trust from exchange of land, compensation awarded for resumption of land, and premia on leases and certain other moveable property, so as to place these moneys on a level with the sale-proceeds of land to which alone the original section extends. It is in particular important that the Trust should be able to raise capital by the accumulation of the premia of leases and so reduce their borrowing.

Clause 33.—It is considered desirable to make statutory provision for the control of the banking arrangements of a public body vested with power to dispose of public funds of the magnitude of those under the control of the Board. At the same time it is proposed by the proviso to leave to the Board power to continue what are known as "budlee" transactions, which are practically nothing more than loans to banks on the security of the deposit of Government promissory notes or other similar security.

Most of the new provisions of this Bill are discussed below.

Clause 9 is designed to meet the hardship caused to owners whose property is notified for acquisition in two cases (1) where building operations are in progress, (2) where there is a delay of more than one year between the date of the Notification under Section 27 and the Declaration under Section 29. Under Section 49 (2) no improvements after the date of the Notification can be taken into consideration in assessing compensation. The result is that owners are unable to proceed with the development of their property pending the final decision as to whether an acquisition is to be made or not. The effect of this clause read with clause 16 (c) is to give the owner of the land, on which building operations are in progress, the right to claim immediate acquisition, and, in cases where there is a delay of over one year, to give the owner power to require the Board to complete the acquisition (compensation being assessed on the value

at the date of such acquisition) or to renounce the acquisition for two years.

Clause 10.—As to Section 32 E, *vide* note on clause 27.

Section 32 G (2) has been so worded as to make it clear that the capital spent on the scheme includes all capital spent on interest and sinking fund charges up to the date of the commencement of the lease.

The object of Section 32 I is to safeguard the interests of the Board in case of default by a lessee, but at the same time not to penalise the defaulter too heavily.

Clause 12.—*Vide* note on clause 27. Section 40 has had to be entirely revised owing to the abolition of the capital debt by clause 27. Certain changes in Section 40 have also been necessitated by Bombay Act III of 1907, by which Act Government became responsible for financing the City Police. Further, as the section has to be altered, opportunity has been taken to prescribe the procedure in clearer terms than were contained in the original section.

Clause 18.—*Vide* note on clause 27. The changes made in section are due to the abolition of the capital debt. Sub-clause (3) of this clause also specifically provides for the payment to the Board of the amount determined by the Collector under sub-clause (1) of this clause.

Clause 19.—By this clause the Corporation are made the reversionary heirs of the Board as in the recent Calcutta City Improvement Bill.

Clause 20.—The insertion of the words "which" and "and the time at which" give Government power to prevent the Board from raising a loan at or about the same time that a Government loan is being placed on the market.

Clause 23 (1) deals with that portion of the Schedule C Lands which is known as "the Flats." The Act forbids the erection of any permanent structures on these lands and does not allow of their being let except on a sufferance lease. Of the plots included in "the Flats," those numbered (*a*), (*b*), (*c*) and (*d*) in the deposited plans (*vide* Schedule C) are large, and as many years are likely to elapse before the soil can be thoroughly purified, it appears appropriate, as proposed in the Bill, that they should be finally set apart as open

spaces. Plots (*e*) to (*m*) inclusive are scattered and irregular in shape and unsuited for reservation as recreation grounds, and are intrinsically of little value ; it would be of advantage therefore that they should, as occasion offers, be developed by the Trust. The Bill accordingly vests them absolutely in the Board. Plot (*n*) is now occupied by the Western India Turf Club as a race-course : the provision in the Bill enabling the Trust to grant a long lease with the sanction of Government will allow of the arrangement of more advantageous terms than is possible under the present restrictions.

Clauses 27, 10, 12, 18 and 23 (5).—Clause 27 repeals sections 66, 67, 68, 69, 70 and 71. The result of the repeal of sections 68, 70 and 71 is to relieve the Board from the liability to pay interest to the Secretary of State and to the Corporation and to increase to that extent the resources of the Board. But, owing to the fact that no interest is to be paid on the capital debt, it is unnecessary to retain the capital debt in the Act, and its excision will greatly simplify the accounts of the Board. Its abolition is effected accordingly by the repeal of sections 66, 67 and 69.

As a consequence of the abolition of the capital debt certain changes are necessary in sections 32E, 40, 51 and 60 (7), which are effected by clauses 10, 12, 18 and 23 (5) respectively.

Clause 28 provides that the Municipality shall pay to the Board a proportion of their actual realisations under the head of General Tax instead of the optional sum not exceeding two per cent. on the rateable value of all buildings and lands.

Clause 29 repeals section 73 which provides for the receipt by the Board of the amount of the increase of property taxes due to its operations and for the debit to the Board of (i) any decrease in such taxes due to its operations, (ii) cost of collection of the net increase, (iii) cost of maintenance of streets made by the Trust, and of sewers, drains, etc., on Trust property. The working of this section has in practice given rise to much difficulty, and it is anticipated that the debits and credits will shortly balance each other.

Clause 31 repeals section 79 (3). This sub-section provides for the division of the profits of the Trust's workings between Government and the Corporation. There is no reason why the Trust which is empowered to borrow should not be at liberty to utilize these profits as capital and so to reduce borrowings.

Clause 32 recasts sections 80 to 82 of the existing Act so as to provide specifically that where Government takes over the property of the Board for default any income and profits shall be payable to the Corporation in reduction of any sum which they may have been called upon to make good. It is also believed that the sections as redrafted more clearly express the intention of the Legislature.

Clause 35 effects an amendment in Schedule E which is necessitated by the fact that the reclamation of Back Bay is to be undertaken by Government, but the existing reclamation is to be retained by the Improvement Trust on the same tenure as before.

The remaining provisions of the Bill are consequential upon the above and such points in the drafting as it appears necessary to mention are referred to below in the Notes on Clauses.

Notes on Clauses.

Clause 19.—The new section 51-A is consequential upon the repeal of section 71 of the Act.

Clause 23 (2).—This is a verbal amendment to supply an omission in the Act.

Clause 23 (3).—This is consequential upon the alteration of section 60 (*2*) of the Act effected by clause 23 (1) of the Bill.

Clause 23 (5).—This is consequential on clause 27.

Clause 25.—*Vide* note on clause 23 (3). There is also an omission of certain words which appear to be unnecessary.

M. B. CHAUBAL.

26th January 1912.

No. 709 OF 1912,

CHAMBER OF COMMERCE,
BOMBAY, 17th July 1912.

The SECRETARY TO GOVERNMENT,
LEGAL DEPARTMENT,
Bombay.

SIR,—I am directed by my Committee to acknowledge the receipt of your No. 454 of 1912, dated 17th May, enclosing a copy of a Bill

further to amend the City of Bombay Improvement Act, 1898. In reply to the invitation extended to the Committee of the Chamber, I am directed to forward you the following remarks and suggestions made by them :—

Section 10 of the Bill introduces nine new Sections all of which deal with schemes for the accommodation of the poorer classes.

These schemes are intended to give assistance to employers of the poorer classes to provide accommodation for those whom they employ.

They may be summarised as follows:—

The accommodation may be erected either on land belonging to the Improvement Trust or on land belonging to the employer.

When the accommodation is built on land of the Improvement Trust.

The employer must deposit with the Trustees 20 per cent. of the estimated cost of the Scheme.

The Trustees then carry the scheme into execution.

The employer is to be entitled to a refund of his deposit by annual payment equal to the annual sinking fund charges on the capital spent on the scheme.

The building and site are then let to the employer for 28 years at the rent equal to the total of (*a*) the annual interest payable by the Board on the capital spent on the scheme and (*b*) Sinking Fund charges calculated so that at the end of the 28 years the Sinking Fund shall equal the Capital.

The employer must pay for all repairs and insurance and all rates and taxes.

The employer must sub-let the dwelling, except such part as consist of shops, caretakers' quarters and the like, to the persons employed by him, and if they are not sufficient to occupy all the dwellings, then he must let the remaining portion only to persons belonging to the poorer classess.

The employer must not let the dwellings at a higher rent than a maximum rent to be fixed by the Trustees after consulting the employer.

If default is made by the employer in any of the conditions of the lease—

(*a*) the deposit made by the employer is to be credited to the Trustees.

(*b*) the Trustees must put the right, title and interest of the employer up to auction.

The Trustees then have the option of (*a*) making over the right, title and interest of the employer to the highest bidder at the auction or (*b*) of themselves taking over the same "on payment to the employer of the highest sum bid at the auction."

If no sum is bid, but some person is willing to take over the right, title and interest on receiving payment of a sum the Trustees have the option (*a*) of paying that sum and delivering the right, title and interest to that person or (*b*) of taking it over themselves. The Trustees can, as we read the Bill, in either case recover the sum in question from the employer for non-fulfilment of contract.

If no sum is bid at the auction but some person is willing to take over the right, title and interest without either paying or receiving any sum the Trustees are to have the option (*a*) of delivering the right, title and interest to that person or (*b*) of taking it over themselves without paying or receiving anything.

Finally if no default is made in the conditions of the lease, the right, title and interest of the Board in and to the dwelling and in and to the land on which the dwellings are constructed is to vest in the employer free from all liabilities created by the Act.

There seem to us to be several defects in these provisions which we will now proceed to state.

1. *As to the Capital spent on the Scheme.*

We presume that the value of the land on which the buildings are to be erected will be treated as part of the Capital spent on the scheme.

In cases where the Trustees acquire a piece of land for the express purpose of carrying out a scheme, there would be no difficulty in ascertaining the value of the land. It would we presume be the sum expended by them in acquiring it.

But suppose the buildings should be erected on a piece of land acquired at some previous time by the Trustees, how is the value of the land to be ascertained in such case? The value may have gone up or gone down and as between the Trustees and the Employer how is the value to be fixed?

The Bill contains no provisions for a case of this kind and this omission should be remedied.

2. *As to the deposit to be made by the Employer.*

The Employer is to deposit "as *security* a *sum* equal to 20 per cent. of the estimated cost of the Scheme."

A sum can only mean cash and this is to be deposited only by way of security. The Trustees will have the benefit of the use of the money deposited or of so much of it as may remain unrefunded, until the refund has been completed.

The employer therefore ought to be allowed interest on his deposit, or on so much of it as for the time being is not refunded, in reduction of his rent and at the same rate as the interest which is to run on the capital.

3. *As to default by the Employer in any of the conditions of the lease.*

The provisions under this head are, we think, too severe.

If default should be made in payment of rent for one day the provisions following on default might be put in force against him.

Some reasonable time to make good the default should be allowed, before those provisions could be enforced.

Again if a bid is made at the auction the Trustees can either deliver the right, title and interest of the employer to the highest bidder or take it over themselves on payment to the employer of the highest sum bid at the auction.

Merely in connection with a matter of drafting and accurate expression we may mention that we do not quite see how the Trustees can *deliver* the right, title and interest to the highest bidder. They might, if so empowered, convey or transfer the right, title and interest; or it might be enacted that the right, title and interest should, on payment by the purchaser of the auction price thereof,

vest in him; or the Trustees might be empowered to deliver the land and the buildings thereon to the purchaser; but we do not see how they can deliver the right, title and interest of the employer to the purchaser or any one else.

Resuming, we have to point out that as the bill stands, the Trustees are to pay to the employer the highest sum bid, whether they take the right, title and interest themselves, or whether the purchaser takes it. If therefore the purchaser should fail to carry out his purchase by payment of his purchase money, which might be a much higher sum than the Trustees were willing to pay in order to take over the right, title and interest themselves, they would be bound to pay that sum to the employer; and would have to look to the purchaser, who might, in the meantime, have become Insolvent, to recover it.

We do not suppose that this can have been intended but such appears to us to be the effect of the bill as it stands. The Trustees have the option of doing one or two things, on themselves doing a third, that third thing being the payment to the employer of the highest sum bid at the auction. Until they have done that third thing they have no option.

Again if no sum is bid at the auction, but some person is willing to take over the right, title and interest on receiving payment of any sum, the Trustees have the option (*a*) of paying that sum to that person and delivering the right, title and interest to him or (*b*) of themselves taking it over and in either case they can recover the sum from the employer; so that if some person were to express his willingness to take over the right, title and interest on payment to him of some absurdly large sum, the Trustees could elect to take over the right, title and interest themselves and could recover the sum, however absurdly large, from the employer.

We do not think that this ought to be possible.

With respect to the deposit the bill treats it in much the same way as a deposit made by a contractor as security for carrying out his contract which becomes liable to forfeiture in certain cases and the Government apparently propose to treat the employer, with reference to his deposit as though his position was analogous to that of a contractor.

Employers should not in our opinion recognise the existence of any such analogy.

A contractor is anxious to secure his contract, as he hopes to make a good profit out of it.

In the present case the employers are not soliciting that an Act may be passed in the form of this Bill. Their position is quite different.

The main object of all such Acts is the improvement of dwellings for the poorer classes and improvement in the conditions surrounding such dwellings and the same ought to have been the main objects of this Act.

A reference to similar English Acts will show that whenever, under the powers given by such Acts, dwellings occupied by the poorer classes are pulled down it is made compulsory upon the authorities administering the Act to erect forthwith other buildings at least sufficient to house all those who have been turned out of their dwellings.

Nothing of this kind appeared in the Improvement Trust Act.

The consequence is that hundreds of families have been turned out of the dwellings which they occupied and nothing like a sufficient quantity of other dwellings has been erected to supply their place.

The consequence is that the poorer classes find it harder to get dwellings than they ever did before, and the Government want to remedy this, if they can, but they apparently do not propose to provide the money by taxation and the opportunity which the Improvement Trust had of providing it by skilful management of the lands at their disposal has been lost; and it is now sought to provide a portion of these dwellings by getting employers to help Government by undertaking liabilities which will form a security to the Government for the money which the Government are apparently prepared to advance if they have security from the employers for recovery of it.

The relative position therefore of the Government (represented by the Trustees) and the employer is very different from that of a contractor and the person with whom he contracts. The Government are offering help, but they are at the same time seeking help,

and this places the matter on a very different footing from that which exists between a contractor and the person who gives him the contract. Consequently it is not, we think, reasonable that a deposit should be subject to forfeiture in the manner proposed in the Bill.

It is of course optional with an employer to avail himself of the provisions of the Bill or not, as he chooses; but presumably it is hoped that employers will avail themselves of them; but they can hardly be expected to do so unless the terms are reasonable.

It may be right that a deposit should be made by the employer as a security, and also that, if any loss is suffered by the Trustees by reason of the default of the employer, such loss should be made good out of the deposit: but if, though default is made, no loss is eventually suffered by the Trustees, or if any loss which is suffered, is more than covered by the deposit, then in such case default should not entail immediate forfeiture of the entire deposit, but, when the lease has come to an end, if no loss has been suffered, the entire deposit with interest should be returned to the employer; and if some loss has been sustained which the deposit and interest thereon is more than sufficient to cover, the balance after deducting the loss should be returned.

When the accommodation is built on land of the Employer.

Most of the provisions are the same, as in cases where the accommodation is built on land of the Trustees, but there are some differences to which we will now refer.

In these cases the land, so soon as the Trustees have accepted the proposed Scheme, is to vest in the Trustees.

The value of the land will not in these cases, we presume, be considered as forming any part of the capital spent on the Scheme, and the amount of such capital will therefore, *pro tanto*, be reduced; consequent on which the amount of the sinking fund will also be reduced.

But if the value of the land is deemed to be less than 20 per cent. of the estimated cost of the Scheme, the shortage must be made good by a deposit of cash or securities.

It will be observed that the deposit to cover the shortage is to be *cash or securities*. If securities are deposited the employer should be

allowed to draw the interest on them and if cash is deposited he should be allowed interest as suggested in our remarks under the last previous heading.

When the deposit is in cash an annual refund will be made as in the cases where the land belongs to the Trustees; and the entire deposit will have been refunded in a much shorter time than the term of the lease seeing that the deposit is to be equal only to 20 per cent. or one-fifth of the entire cost and the amount to be refunded annually to the employer is to be equal to the amount annually paid to the Sinking Fund which is to replace the entire cost in 28 years.

But when a part of the deposit consists of securities there cannot be a refund unless the securities are sold or unless provision is made to return a sufficient portion of the securities. The employer would probably not wish his securities to be sold and provisions should, we think, be inserted for a return of a sufficient portion of the securities each year.

Again, if the deposit is represented either wholly or partly by land, no refund can take place at all and the land will not revest in the employer till the end of the 28 years.

As we have pointed out an employer will in a much shorter time than the term of the lease get back the whole of his security if it is in cash and if he should make default after he has got it all back his security at any rate cannot be forfeited.

But when the deposit consists of land, either wholly or partly, what is to be done year by year to put him on an equal footing with an employer who deposits cash?

If any employer makes default after a certain period, much shorter than the term of the lease he will not lose any part of his deposit, if such deposit was cash, because it will have been all refunded to him; but if his deposit was land, either wholly or in part, he will lose the whole of that land.

This anomaly should be remedied.

Our remarks as to the provisions on default under the heading relating to schemes when the land belongs to the Trustees apply also to the cases with which we are now dealing.

By *Section 17* of the Bill the decision of all questions of law and procedure are made to rest solely with the President of the

Tribunal and the presence of the Assessor is, during the hearing of such questions, dispensed with.

" This is, we think, a good amendment.

By *Section 22* of the Bill new Sections are introduced making a debenture, when it is payable to two or more persons jointly, payable to the survivor on the death of one of them and these provisions are made retrospective.

This is a good amendment, inasmuch as under Section 45 of the Indian Contract Act, it might become necessary for the executors of the deceased person to join before such a debenture could be dealt with or discharged or interest on it recovered.

Clause 33.—As regards this, we would draw attention to the remarks on this clause in the Statement of Objects and Reasons, where it is stated that the permission to invest in the securities specified in Section 20 of the Indian Trusts Act, 1882, is meant to cover " budlee " transactions. Now although such transactions may be safe enough when made with banks, they foster and encourage speculation and for this reason we do not think that further facilities for such speculation should be provided by a body like the Improvement Trust.—I have, &c.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPEEDIX D-2.

IMPROVEMENT TRUST FINANCES.

No. 7180.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 26th October 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to invite a reference to the correspondence ending with Government letter No. 3403, dated the 5th June 1911,

on the subject of proposals for supplementing the revenues of the City Improvement Trust by means of local taxation.

2. I am to state for the information of the Chamber that a number of improvement schemes have been "represented" from time to time under Section 23 of the City of Bombay Improvement Act, 1898, but that the Improvement Trust have hitherto been unable to undertake them for want of funds. It is admitted on all hands that there is still need for further improvements in the City, which, if carried out, will be conducive to the general benefit. It is extremely desirable that the Trust should take up at any rate the most urgent of these schemes without further delay. The recent subvention of 50 lakhs from imperial revenues and the additions to the income of the Trust which will result from the amendments introduced in the Act will not alone be sufficient for this purpose. It has therefore been proposed that the Trust should receive further financial assistance in the shape of an annual subsidy and that this should be provided by one or other of the following alternative expedients :—

(1) A transit duty of 4 annas on every bale of cotton exported from Bombay.

(2) A surtax on transfers of land and house property in Bombay City and island.

I am to request that Government may be favoured as soon as possible with the views of your Committee on this proposal.—I have, etc.,

J. L. RIEU,
Secretary to Government.

No. 1059 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 4th December 1912.

The SECRETARY TO THE GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I have the honour on behalf of my Committee to acknowledge the receipt of your letter No. 7180 of the 26th October with

reference to proposals for supplementing the revenues of the City Improvement Trust by means of local taxation.

2. In explanation of this you advise that additional funds are needed to carry out a number of improvement schemes which "will be conducive to the general benefit" and that the proposal for further financial assistance is an annual subsidy to be provided by one or other of the following alternative expedients :—

(1) A transit duty of 4 annas on every bale of cotton exported from Bombay.

(2) A surtax on transfers of land and house property in Bombay City and Island.

On these proposals you ask for the views of my Committee.

In the first instance my Committee submit that financial assistance for schemes which "will be conducive to the general benefit" should be levied on the citizens generally, who will be benefited by them, and not on the export branch of a particular trade which is not by any means a monopoly of Bombay. For this reason and for others which are stated further on, my Committee object very strongly to the proposed levy of a transit duty on every bale of raw cotton exported from Bombay, for the article in question as already stated is not a Bombay monopoly in the same way as jute is in Calcutta ; and even if it were, to tax only exports and to leave the local consumption alone, when the object in view is the provision of funds for local improvements, is, they submit, an incorrect course of procedure.

4. Although Bombay is no doubt the largest port and market for cotton in India, shipments from other ports amount to about 30 per cent. of the whole, leaving to Bombay 70 per cent. or slightly over ⅔rds of the total exports from this country. Supplies from the Punjab and other districts in Northern India go, for shipment, either to Calcutta, Karachi or Bombay and those from Southern India to Madras and other Southern ports or to Bombay. The proposed tax of 4 annas per bale roughly speaking equals rail freight for a distance of 15—20 miles and it is obvious therefore that in districts tapped by other ports Bombay exports will be handicapped to this extent. As it is, a quantity of cotton from districts in the Northern Punjab is already finding its way to Karachi, owing to more favourable railway freight, and anything which will tend to increase this diversion of trade is a serious matter for Bombay.

5. From an international point of view the proposed tax will in practice, be equivalent to 1/64th of a penny per lb., and when it is borne in mind that Indian cotton is of inferior quality and that it is largely owing to its cheapness that it is bought in Europe and Japan as against the lower grades of cotton from America, it will be recognised that in the interests of the ryot who grows the cotton, charges on shipping should not be increased. For several important cotton growing districts in Western and Central India, Bombay is the natural port of shipment to which supplies must come to be sold at the best prices obtainable and the rates offered are affected by the prices ruling in foreign markets for other grades of the raw material.

6. It is presumed by my Committee that when putting forward this proposal it was not intended to protect the products of a local industry for sale in this country or to place it in a better position for competing in a foreign consuming market which can also buy from other countries drawing supplies of cotton from Western India. If so the proposal opens up a question of much wider importance and seems also to be at variance with assurances given by His Majesty's Secretary of State for India in quite recent years to deputations which have urged upon him the necessity not only of increasing the cultivation of cotton in India but of improving the staple for the use and benefit of the world's markets. The soundness of this contention has been recognised by the Imperial Government and also by the Government of Bombay ; and plans have been put forward for improving the staple with the object of creating a better market in Europe and elsewhere for cotton produced in this country. From this point of view an export tax however small is surely unwise and this aspect of the question, my Committee are inclined to think, was perhaps overlooked when the proposal now under discussion was put forward for consideration.

7. If the suggestion meant a tax on all cotton coming into Bombay it might be less open to objection, but the reasons already adduced against the proposed legislation would still apply to cotton exported by sea. A tax on articles consumed in the city itself, in order to provide money for local improvements conductive to the general benefit, is in accordance with modern principles, but in saying this it must not be understood that my Committee are approving a local tax on cotton, for they recognise the great value to this country of its foreign trade, and to any tax which would affect exports of

the manufactured article there are in many ways the same objections as to a tax on exports of the raw material.

8. The question of transit duties has often been dealt with in the past and so long ago as 1872 the Committee of this Chamber objected to a somewhat similar proposal for taxing cotton in transit, and later in 1876, they addressed the Bombay Government regarding transit and town duties levied by Municipalities in the interior of this Presidency. The matter at that time was brought to the notice of Lord Northbrook, the then Viceroy of India, who in reply is reported to have said that whilst preferring indirect modes of taxation for India he was yet of opinion that if an octroi duty became a transit duty—that is if it became a tax upon the trade that passed through the town—instead of upon articles consumed in the town it became objectionable and ought not to be allowed. In a despatch on this subject a few years earlier the Government of India had said that "it is to little purpose that the Imperial Government reduces or abolishes Custom duties in the interests of trade if Municipalities are permitted to levy duties on articles of commerce passing through their limits" and believing, as my Committee do, that this view is still held, and knowing, as they also do, the difficulties even now experienced in Native States by the transit duties levied on articles of foreign trade, they view with great apprehension the admittance of the principle of transit duties at the Port of Bombay as they feel sure that its official sanction and approval will lead to a great increase of such duties in upcountry towns and that the export and import trades of the country will greatly suffer thereby.

9. Dealing with the question from a foreign trade point of view my Committee would also submit that the schemes of the Improvement Trust although most beneficial to the City as a whole, and to those who own property therein, cannot be said to be specially beneficial to those trades which pass through the Docks of which the Export trade in cotton is one. The City on the other hand and those who dwell therein will be greatly benefited financially by the reclamation and improvement schemes of the Port Trust, the cost of which has to be defrayed by shipping and the import and export of goods. As the Port Trust is adding greatly to its liabilities further burdens may ere long be thrown on the foreign trade and if this happens at a time when every effort is being made to attract supplies to Bombay, trade may be diverted elsewhere to the detriment of the

finances of the Trust and of the Commercial interests of this City. The situation of Bombay for the trade of Northern India is by no means ideal and if in addition to its own burdens an important branch of export is expected to contribute to local improvements, the cost eventually may well become too great for successful competition in foreign markets whose needs can be drawn from other ports in India as well as from other countries. The proposed tax may not be a large one but my Committee submit that it would be wrong in principle and if once permitted on an article which is not by any means a monopoly, other articles of foreign trade may also later on be taxed for the same or other purposes.

10. My Committee view this proposal with grave misgiving and cannot approve its adoption.

11. The question of a surtax on transfers of land and house property in the City and Island seems however to be a fair charge for local improvements as property will benefit undoubtedly by the beneficent schemes of the Improvement Trust. And on principle it is a tax which cannot be objected to for the purpose for which the money is required.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX E.

ATTACHMENT OF MILITARY OFFICERS' PAY.

No. 5605.

JUDICIAL DEPARTMENT,

BOMBAY CASTLE, 31st July 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy of a letter from the Government of India, Army Department, No. 8414-1 (A. G.-1),

dated the 8th July 1912, on the subject of the attachment of the pay of military officers serving in India in execution of a decree by a Civil Court, and to request that Government may be favoured with the views of your Chamber on the proposal contained in that letter.—I have, etc.,

K. W. BARLEE,
Under Secretary to Government.

No. 8414-1 (A. G.-1).

GOVERNMENT OF INDIA.

ARMY DEPARTMENT,

DATED SIMLA, the 8th July 1912.

The CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY.

SIR,—I am directed to address you on the subject of the attachment of the pay of military officers serving in India in execution of a decree by a Civil Court.

2. I am to explain that, under Section 136 of the Army Act, deductions from the pay of a military officer can be made only when authorised by—

(*a*) the Army Act,

(*b*) any Royal Warrant,

(*c*) any law passed by the Governor General in Council.

Deductions from a military officer's pay, in satisfaction of the decree of a Civil Court, are not authorised under either (*a*) or (*b*) while there is a conflict of legal opinion as to whether under (*c*), the Code of Civil Procedure as at present worded, such deductions are permissible or not.

3. It appears to the Government of India desirable that there should be no ambiguity in the law on the subject, and they accordingly have under consideration the question of amending Section 60 of the Code of Civil Procedure so as to avoid conflicting judicial decisions being given under it. Before coming to any decision, however, they

would be glad to be favoured with His Excellency the Governor in Council's opinion as to the form the amendment should take, *viz.*:—

(*a*) whether it should be made clear that one moiety of a military officer's salary is liable to attachment in satisfaction of a decree by a Civil Court, or

(*b*) whether such salary should be entirely exempted from attachment.

4. In considering the matter His Excellency the Governor in Council will doubtless consider it desirable to ascertain the views of the representatives of the different mercantile and trade interests likely to be affected.—I am, etc.,

B. HOLLOWAY, COLONEL,
Offg. Secy. to the Govt. of India.

No. 797 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 17th August 1912.

THE UNDER SECRETARY TO GOVERNMENT,
JUDICIAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 5605 of the 31st ultimo, giving cover to a copy of a letter No. 8414-1 (A. G.-1), dated 8th July 1912, from the Government of India, Army Department, regarding the attachment of the pay of military officers serving in India, in execution of a decree by a Civil Court.

2. My Committee, in consultation with other Members of the Chamber, have given this matter careful consideration, and presuming that the enquiry refers to British Officers serving with British Regiments they have asked me to state in reply that they favour an amendment of Section 60 of the Code of Civil Procedure in the form "A" mentioned in the Government of India letter, *viz.*, that it should be made clear that one moiety of a military officer's salary is liable to attachment, in satisfaction of a decree by a Civil Court.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPENDIX F.

IMPROPER USE OF THE ROYAL ARMS AND PRINCE OF WALES' FEATHERS.

No. 1296 of 1912.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 6th February 1912.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward copy of a letter No. 400-414-45, dated 12th January 1912, from the Government of India and of its accompaniments, on the subject of legislation with a view to preventing the improper use of the Royal Arms and Prince of Wales' Feathers in India, and to request you to favour Government with the opinion of the Chamber in the matter.—I have, etc.,

R. D. BELL,
Under Secretary to Government.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Commerce and Trade.)

No. 400—414-45, dated 12th January 1912.

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT.

Sir,—I am directed to forward copy of a despatch No. 141, Public, dated the 18th August 1911, from the Right Honourable the Secretary of State for India, forwarding a representation from the Royal Warrant Holders' Association on the subject of the prevention of the improper use of the Royal Arms and Prince of Wales' Feathers in India.

2. It will be observed that the Association recommends the adoption of legislation in India on the lines of section 68 of the English

Trade Marks Act of 1905 (5 Edward VII., Cap. 15), and that the Lord Chamberlain has expressed his entire approval of the proposal. In view of the Lord Chamberlain's opinion, the Government of India consider it probable that His Majesty's Government will continue to press for action in the matter, and they are of opinion that the question of the action necessary to provide for the point should now be considered.

3. The Indian law contains no provision governing the unauthorised use of the Royal Insignia, nor can this question be taken up in connection with the contemplated revision of the Indian Company Law, which will apply only to Registered Companies. It is probable therefore that the matter cannot be provided for otherwise than by separate legislation.

4. The provisions of the English law in regard to this matter are as follows :—

> Under section 20 of the English Merchandise Marks Act, 1887, a penalty not exceeding £20 is provided in case of a false representation by any person that any goods are made by a person holding a Royal Warrant or for the service of His Majesty or any of the Royal Family or any Government Department. The unauthorised assumption of Royal Arms is dealt with by section 90 (2) of the English Patents and Designs Act, 1907, which provides for a fine not exceeding £20 for the use by any person in connection with any trade, business, calling or profession, without the authority of His Majesty, of the Royal Arms (or arms so nearly resembling them as to be calculated to deceive) in such a manner as to be calculated to lead to the belief that he is duly authorised to use them. The provisions of this section are supplemented by those of section 68 of the Trade Marks Act, 1905, which provides for a civil remedy by injunction applicable not only to the misuse of the Royal Arms but also to the use of any device, emblem or title in such manner as to be calculated to lead to the belief that the person using the same is employed by or supplies goods to His Majesty or a member of the Royal Family.

5. The Government of India are disposed to think that penalisation on the lines of section 90 (2) of the English Patents and

Designs Act, 1907, is neither necessary nor desirable in the present conditions of trade in India, where retail vendors are often ill-educated and ignorant men; and that, if legislation on this question is undertaken in India, it might take the form of an enactment somewhat similar to section 68 of the English Trade Marks Act, 1905, combined with a penal clause on the lines of section 20 of the English Merchandise Marks Act, 1887, to prevent the dishonest and fraudulent use of the Royal Arms by vendors and others.

6. I am to say that the Government of India would be glad to be furnished with the views of His Excellency the Governor in Council on this question, after consultation with the representatives of the principal commercial interests.—I have, etc.,

A. C. McWATTERS,
Under Secretary to the Government of India.

Public, No. 141.

INDIA OFFICE, LONDON,
18th August 1911.

HIS EXCELLENCY THE RIGHT HONOURABLE
The GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD,—I forward, for such action as Your Excellency's Government may think fit to take in the matter, a copy of a letter which I have received from the Secretary of the Royal Warrant Holders' Association with regard to the prevention of the improper use in India of the Royal Arms and Prince of Wales' Feathers.

From Secretary, Royal Warrant Holders' Association, dated 29th June 1911, with enclosure.

2. The Lord Chamberlain has expressed his entire accordance with the proposal that the improper use by trading firms in India of the Royal Arms should be dealt with by legislation—I have, etc.,

CREWE.

ROYAL WARRANT HOLDERS' ASSOCIATION,

8 HANOVER SQUARE, LONDON, W.,

29th June 1911.

The UNDER SECRETARY OF STATE FOR INDIA.

SIR,—The Royal Warrant Holders in India have approached this Association, through their representative, Mr. John Faletti, of Simla, a member of this Association, with a view to taking steps to prevent the improper use of the Royal Arms and Prince of Wales' Feathers in India.

At a meeting of the Committee of this Association held yesterday I was instructed to inquire, and petition on their behalf, if it would be possible for you to instruct the Government of India in the Department of Commerce and Industry to pass into law for India Act 5 Edward VII., Cap. 15, section 68 (Trade Marks Act, 1905, copy enclosed herewith), in order to enable the Royal Warrant Holders in India to take action against any firm making an unauthorised use of the Royal Arms, etc., and to so safeguard their interests and privileges.

I am desired by my committee to add that they would be most grateful if you would give this matter your kind consideration.—I am, etc.,

JAMES W. COLEMAN,
Secretary.

Annex.

Trade Marks Act, 1905.

(5 Edward VII., Cap. 15.)

Section 68.

Royal Arms.

68. If any person, without the authority of His Majesty, uses in connection with any trade, business, calling, or profession, the Royal Arms (or arms so closely resembling the same as to be calculated to deceive) in such manner as to be calculated to lead to the belief that he is duly authorised so to use the Royal Arms, or if any person, without the authority of His Majesty or of a member of the Royal

Family, uses in connection with any trade, business, calling, or profession any device, emblem, or title, in such a manner as to be calculated to lead to the belief that he is employed by or supplies goods to His Majesty or such member of the Royal Family, he may, at the suit of any person who is authorised to use such arms or such device, emblem, or title, or is authorised by the Lord Chamberlain to take proceedings in that behalf, be restrained by injunction or interdict from continuing so to use the same: Provided that nothing in this section shall be construed as affecting the right if any of the proprietor of a trade mark containing any such arms, device, emblem, or title to continue to use such trade mark.

No. 374 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 12th April 1912.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 1296, dated 6th February 1912, forwarding a copy of a letter No. 400-414-45, dated 12th January 1912, from the Government of India, and of its accompaniments, regarding legislation with a view to preventing the improper use of the Royal Arms and Prince of Wales' Feathers in India.

2. In reply I am to state that it appears to my Committee, from correspondence submitted, that the legislation is designed to benefit a very small number of Royal Warrant Holders in India, as against traders in India who have adopted the Royal Insignia for the purposes of their trade or business, *bona fide* and without any intention of deceiving purchasers of their goods by leading them to believe that the quality of the goods is, by reason of the marks or designs thereon, in any way superior.

3. In England the use, by a trader, of the Royal Insignia, has a particular significance or meaning to practically every member of the British Public; but it is not so in India, except perhaps to the European Community and to the more highly educated Natives.

4. If legislation is to be undertaken my Committee think that it would perhaps be better that it should be on the lines of Section 20 of the English Merchandise Marks Act, 1887, which renders any person, who falsely represents that any goods are made by a person holding a Royal Warrant or for the service of His Majesty or any of the Royal Family or any Government Department, liable on summary conviction to a penalty.

5. This is a question, my Committee understand, that was not dealt with either in the Indian Merchandise Marks Act, 1889, or in the Indian Penal Code.

6. The effect of such legislation would be to protect the interests of the Royal Warrant Holders in India by enabling them to institute criminal prosecutions against persons who attempted to trade in competition with Royal Warrant Holders by falsely representing that their goods were the goods of Royal Warrant Holders, and would leave unmolested the *bona fide* traders who have adopted a Royal Insignia as their trade marks and who utilise those trade marks to denote that the goods are their own manufacture or the manufacture of some particular firm or person in England and nothing further.

7. If legislation were introduced on the lines of Section 68 of the Trade Marks Act, 1905, only, the effect of such legislation would be apparently to place a weapon in the hands of the Royal Warrant Holders in India which might be used with great oppression on *bona fide* traders, owning trade marks of which the Royal Insignia formed the principal or a material feature.

8. In England, since the Patents, Designs and Trade Marks Act, 1883, it is not possible to register any mark bearing the Royal Arms unless that mark has been used by the applicant for registration prior to the 13th August 1875, and in all legislation in England subsequent to that date, which is intended or designed to prevent the improper use of the Royal Arms, the case of a proprietor of a trade mark, of which the principal or a material feature is the Royal Insignia, who is entitled to use that trade mark is expressly exempted, as for instance by the proviso at the end of Section 68 of the Trade Marks Act, 1905.

9. Assuming that legislation were undertaken in India on the lines of Section 68 of the Trade Marks Act, 1905, with a proviso similar to the proviso at the end of that Section, it would be open

to any Royal Warrant Holder in India to institute proceedings against any trader in India who used in connection with his trade or business any mark which had for its principal or material feature the Royal Arms or Prince of Wales' Feathers, and the onus would then be upon the trader to prove that he had used the mark prior to the passing of the Act which contained a Section similar to Section 68.

10. This might not be a difficult matter to prove at present, but it would become more difficult to prove every year with the result that, later on, traders who were justified in using a trade mark, of which the Royal Insignia formed a part, might be bullied into abandoning their marks rather than engage in litigation which might prove troublesome and would certainly prove expensive.

11. Whilst my Committee appreciate the idea underlying the proposed legislation, they submit that, as conditions in England differ materially from those obtaining in India, established traders in this country should not be placed at a disadvantage as regards their trade marks, by a Legislative enactment on the subject. If, however, genuine trade marks can be excluded the use of the Royal designs in other ways might be prohibited.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

R. E. GREGOR-PEARSE,
Ag. Secretary.

APPENDIX G-1.

REVENUE ADHESIVE STAMPS.

No. 91-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.

Stamps.

SIMLA, the 8th June 1912.

The CHAIRMAN, BOMBAY CHAMBER OF COMMERCE.

SIR,—I am directed to refer to your letter No. 826, dated the 8th October 1910, suggesting the introduction of certain new denomina-

tions of revenue adhesive stamps. You suggest that the existing restrictions on the use of adhesive stamps cause delay and inconvenience in the execution of deeds, especially in the case of contracts for the sale and purchase of Bills of Exchange and Government Paper.

2. In reply, I am to inform you that a copy of your letter was forwarded for opinion to all Local Governments and Administrations and to the several Chambers of Commerce. with the request that due weight should be given to the particular danger of fraudulent use to which adhesive stamps are exposed. The replies received indicate that there is no strong feeling in favour of proposals so general as those put forward by your Chamber. No satisfactory scheme for reducing the risk of fraud against Government revenue or against forgeries and other fraudulent dealings has been put forward, and the Government of India therefore regret that they are unable to modify their existing practice in the manner suggested.

3. I am at the same time to point out that much of the inconvenience in commercial transactions to which your Chamber refer has been removed by the amendment of Rule 12 of the rules under the Indian Stamp Act, 1899, made in December 1910 (Government of India, Finance Department Notification No. 6364-F., dated the 5th December 1910,) permitting the use of adhesive stamps on instruments chargeable under Articles 5 and 43 of Schedule I of the Stamp Act when the amount of duty does not exceed two annas.—I have, etc.,

H. F. HOWARD,
Offg. Secy. to the Govt. of India.

APPENDIX G-2.

STAMP DUTY ON SHARE TRANSFER DEEDS.

Telegram, dated 18th March 1912.

From—The CHAMBER OF COMMERCE, Madras,

To—The CHAMBER OF COMMERCE, Bombay.

"The use of adhesive stamps on share transfer deeds having been declared illegal this Chamber would glad know whether your

Chamber proposes addressing Government India urging amendment Stamp Act so as permit use such Stamps when shares are transferred by deed or by endorsement."

No. 397 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 19th April 1912.

The SECRETARY, CHAMBER OF COMMERCE,

Madras.

DEAR SIR,—I have submitted to the Committee of the Chamber your telegram of 18th ultimo, regarding the employment of adhesive stamps on Share Transfer Deeds.

2. In reply, my Committee desire me to say that, although the use of these stamps on Share Transfers has never been legalised, the Government of India in 1907, intimated that the question of legalising the Calcutta practice of using adhesive stamps, on separate instruments of Share Transfers would be considered, when the Stamp Act (II of 1899) next came up for revision, and that, in the meanwhile, the existing practice might continue. The Act, however, has never been altered to meet the wishes of the Bengal Chamber of Commerce.

3. It appears that the practice of using adhesive stamps for Share Transfers is general in the three Presidency Towns; and Government, in allowing the continuance of this practice, has been, no doubt, influenced by the reasons advanced by the Bengal Chamber of Commerce in their letter of the September 19th, 1905, to the Collector of Stamp Revenue, for the use of such stamps in preference to stamped paper.

4. My Committee would point out that Transfers, by endorsement of Shares may be stamped with adhesive stamps, see Stamp Act, Chapter II, Section 11 (*c*).

5. They feel, moreover, that Government is not likely to agree to amend the Act, as indicated by your Chamber, seeing that they have already amended it, as recently as two months ago.

6. In view of the fact that the use of these adhesive stamps has never been objected to in Bombay, my Committee cannot, at present, see any necessity for moving in the matter.

7. Should, however, your telegram have been caused by the point in question having been raised in Madras, my Committee would be grateful for further information. If necessary they will then be pleased to give the matter their further consideration.—I have, etc.,

H. G. WHEELER,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 9th May 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to forward for your information a copy of a letter which this Chamber has addressed to the Government of India, Finance Department, on the subject of adhesive stamps and share transfer deeds.—I am, etc.,

A. E. LAWSON,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 8th May 1912.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I have the honour to inform you that the attention of this Chamber has been directed to the subject of legalising the use of adhesive stamps bearing the words "Share Transfer" on separate instruments of transfer of shares of any Incorporated Company or body corporate registered in the Madras Presidency or elsewhere in India.

2. As the Law now stands, such stamps are only permissible on share certificates transferable by endorsement (*vide* Section 11 (*e*) of the Indian Stamp Act). The majority of local Rupee Registered

Joint Stock Companies, however, adopt a separate instrument when registering transfers of their shares in accordance with the Indian Companies Act, First Schedule A, No. 9.

3. A case has recently arisen in Madras in which the seller, a leading local Solicitor, refused to sign a separate deed of transfer of shares bearing adhesive stamps as described above on the ground that such stamps were illegal.

4. The selling Brokers referred the question at issue to the Superintendent of Stamps, Madras, who, in turn, obtained the opinion of the Madras Board of Revenue. The Board's opinion confirmed the statement made above, that such adhesive stamps are not permissible on separate instruments of transfer of shares and, further, that such instruments should be written on engraved or impressed sheets.

5. This Chamber has addressed the Chambers of Commerce of Bengal and Bombay on this subject, and from their replies it appears that, although this question has been the subject of correspondence with the Government of India since 1907, no definite steps have been taken to legalise the present recognised custom of stamping share transfers deeds in those markets, beyond a communication, dated the 23rd November 1907, No. 7044 Exc., from the Under Secretary to the Government of India, Finance Department, to the Secretary to the Government of Bengal, Finance Department, to the effect that, pending the revision of the Stamp Act, the existing practice may continue.

The Bombay Chamber of Commerce states that no objection has been raised in Bombay to the existing practice, and that until this happens it is not disposed to move in the matter, but it is willing and ready to take up this matter again with the Government in the event of a case arising in Madras.

6. The matter is an important one to the investing public who at present have insufficient legal status in regard to property in shares acquired by separate deeds of transfer which cannot be recognised by the Courts in the event of any dispute arising between contracting parties (*vide* Sections 35 & 62 (*b*) of the Stamp Act).

7. Under Section 10 (1) (*b*), also Section 10 (2) (*a*), the Governor General in Council has power to make Rules regulating the descriptio n

of stamps, which may be used on separate instruments of share transfer, so that no revision of the Act is necessary to secure the result which the Chambers of Commerce desire. In support of this statement, the Chamber would instance the provisions of the Act under Section 11 (*a*) which have been modified by Rule 12 of Chapter III of Notification, No. 3632 Exc., dated the 29th June 1906, *Gazette of India*, 1906, Part I, p. 439, relating to adhesive stamps on Bills of Exchange drawn in sets. Section 11 (*e*) can, therefore, be modified in the same manner by notification. It will be noticed that Appendix B of the Notification above referred to specially omits Clauses (*a*) and (*b*) of Article 62 of Schedule I of the Act. It will also be noticed that Rule 13 of Chapter III of the Notification makes it clear that the intention of Government is that separate deeds of share transfer should bear an engraved or embossed stamp.

8. In conclusion, the Chamber begs to state that the existing custom is not likely to be objected to by the Incorporated Companies, since there is at present no penalty under the Act for registering transfers of shares by deeds or by endorsement when the same are improperly or insufficiently stamped.—I have, etc.,

A. D. JACKSON,
Chairman

A. E. LAWSON,
Secretary.

No. 585 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 14th June 1912.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I have the honour to address you on behalf of the Bombay Chamber of Commerce under the following circumstances.

2. It has been the practice in Bombay for many years past, and the same practice has been followed in Calcutta and Madras, to effect transfers of shares in incorporated Companies by means of separate

instruments of transfer and not by endorsement and these separate instruments of transfer have been stamped with adhesive stamps, and no objection has so far been raised by the Revenue Authorities in Bombay to this practice.

3. The Madras Chamber of Commerce have, however, now brought to the notice of this Chamber that this practice is illegal, inasmuch as it is not in accordance with the Stamp Act.

4. The Madras Chamber state that a seller in Madras recently refused to sign a separate instrument of transfer of shares bearing adhesive stamps on the ground that the use of such stamps on separate instruments of transfer was illegal; that the question was referred to the Superintendent of Stamps, Madras, who obtained the opinion of the Madras Board of Revenue upon it and that the Board of Revenue confirmed the opinion that adhesive stamps were not permissible on separate instruments of transfer of shares, and further expressed the opinion that such instruments of transfer should be written on engraved or impressed sheets.

5. The Madras Chamber have informed this Chamber that they have addressed a letter to Government on the subject and have requested this Chamber to support their letter.

6. This Chamber is advised that the opinion of the Madras Board of Revenue is right and that transfers of shares by separate instruments when stamped only with adhesive stamps, are not properly stamped.

7. Large numbers of shares change hands every day; and, in the opinion of this Chamber, it is a matter of the most pressing importance that the present practice, which has been tacitly recognised at all times, since its inception, by the Revenue Authorities of all three Presidencies, should be legalised without any delay whatever.

8. This Chamber is also advised that it is in the power of the Governor General in Council to effect the legalisation by making a rule under Section 10 (1) (*a*) and Section 10 (2) (*a*) of the Indian Stamp Act, 1899.

9. This Chamber therefore desires to support the representation of the Madras Chamber of Commerce and to urge upon the Government of India the pressing necessity of taking the necessary steps to

legalise the stamping with adhesive stamps of transfers of shares by separate instruments without any delay whatever.—I have, etc.,

C. H. ARMSTRONG,
Chairman,
R. E. GREGOR-PEARSE,
for Secretary.

No. 612 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 20th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Madras.

DEAR SIR,—I am directed to acknowledge with thanks the receipt of your letter of the 9th ultimo, together with a copy of a letter which your Chamber has addressed to the Government of India on the subject of adhesive stamps and share transfer deeds.

I am to enclose herein for your information a copy of a letter my Committee have addressed to the Government of India in support of your representation,—I am, etc.,

R. E. GREGOR-PEARSE,
for Secretary.

No. 155/F.

GOVERNMENT OF INDIA,

FINANCE DEPARTMENT,
SIMLA, the 20th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 585, dated the 14th June 1912, regarding a proposal to legalise the use of adhesive stamps on separate instruments of share transfers.

I am to say that it will be submitted for the consideration of the Government of India.—I have, etc.,

E. M. COOK,
Under Secretary to the Government of India.

CHAMBER OF COMMERCE,
MADRAS, 26th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge receipt of your letter of the 20th instant, forwarding copy of the letter which your Chamber has addressed to the Government of India in support of this Chamber's representation on the subject of adhesive stamps and share transfer deeds, and to thank you for the action you have taken.—I am, etc.,

A. E. LAWSON,
Secretary.

No. 314/F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT,
SIMLA, the 26th August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 155-F., dated the 20th June 1912, I am directed to forward, for the information of the Chamber, a copy of a Notification of the Government of India in the Finance Department, No. 311-F., dated the 19th August 1912, legalising the use of adhesive stamps on separate instruments of share transfers.—I have, etc.,

E. M. COOK,
Under Secretary to the Government of India.

No. 311-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SEPARATE REVENUE.
STAMPS.
Non-Judicial.

NOTIFICATION.

Simla, the 19th August 1912.

In exercise of the powers conferred by the Indian Stamp Act 1899 (II of 1899), the Governor General in Council is pleased to direct that the following clause shall be substituted for clause (*b*) of Rule 12 of the rules published with the Notification of the Government of India in the Finance Department, No. 3632-Exc., dated the 29th June 1906, as subsequently amended:—

"(*b*) Separate instruments of transfer of shares and transfers of debentures of public companies and associations."

H. F. HOWARD,
Offg. Secretary to the Government of India.

No. 312-F.

Copy forwarded to all Local Governments and Administrations (except Madras) and to all Chambers of Commerce (except Madras and Bombay) for information. The effect of the Notification is to legalise the use of adhesive stamps on share transfer deeds.—By order, etc.,

E. M. COOK,
Under Secretary to the Government of India.

No. 855 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 6th September 1912

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

Sir,—I have the honour to acknowledge, under direction, receipt of your letter No. 314 F. of the 26th August, containing Notification No. 311-F. of 19th August 1912, the contents of which have now been brought to the notice of all the Members of this Chamber.—I have, etc.,

H. G. WHEELER,
Secretary.

APPENDIX G.-3.

REGISTRATION OF LOST OR STOLEN CURRENCY NOTES.

No. 120-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Paper Currency.

SIMLA, the 18th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to state for the information of your Chamber that the Government of India have under examination the question of the value to the public and to the police of the system maintained in Currency Offices of registering the numbers of notes reported lost and stolen.

2. Before explaining the manner in which the arrangements now in force for the registration of lost notes affect the public and the

work in Currency Offices, and the extent to which they serve to protect from loss those persons whose notes are lost or stolen, it will be convenient to trace briefly the history of the development of the system. Originally, under rules issued in 1866, the holder of a note losing it could, on informing the office of issue of his loss, have the number entered in a list denominated the "list of lost notes". This list was furnished to all Currency Offices and Government Treasuries. The numbers of lost notes were recorded also in the issue registers, and losses of notes were advertised by the Currency Offices on behalf of the loser, free of charge, three times at least in the official gazette of the Government to which the office was subordinate, and once in the *Gazette of India*. These elaborate precautions were soon found to be open to the serious objection that they caused distrust of notes, owing to the trouble and detention to which the presenter of a "stopped" note might be put. They thus defeated the real aim of Government which was to make currency notes approach as nearly as possible to the status of coin. It was also found that the circulation of lists of stopped notes by the Paper Currency Department was not only unnecessary but practically useless. It was therefore decided in 1869 that this should be discontinued and also that persons losing notes should be left to advertise them in such manner as they thought best.

3. In 1881 a further change was made. It was then decided to discontinue the registration of notes of the Rs. 5, Rs. 10 and Rs. 20 denominations, on the ground that the public passed currency notes of small value from hand to hand without record or enquiry, and that it had been proved by ample experience that the laborious system of record was wholly useless in helping claimants to recover value. By 1902 the size of the lists, which included the numbers of notes that had been outstanding for more than 30 years, had grown so unmanageably large that it was considered necessary to take further steps to reduce them. It was accordingly decided that in the case of currency notes for Rs. 50, Rs. 100 and Rs. 500, the numbers of the stopped notes should be removed from the stopped note list after the expiry of one year from the date of stoppage, and that in the case of notes for Rs. 1,000 the numbers should be removed after three years. This is how the matter stands at present.

4. The maintenance of the list not only imposes on Currency Offices considerable expense and trouble but also greatly retards work at the public counters. The working of the system necessitates the

maintenance of a detailed record of all transactions. For this purpose there exists a register, known as the Teller's register, an unwieldly and elaborate account, the writing up of which occupies a great part of one man's time at each counter. In transactions with the public it is thus impossible to obviate the delay due first to the interrogations necessary for the posting of the Tellers' register and, secondly, to the necessity of checking the notes tendered against the "stopped" note list. The system is also open to criticism on account of the inconvenience and annoyance to which innocent holders of notes are subjected when, on presenting stopped notes and being unknown, they are handed over to the police. It is a fact that a guilty party is very seldom discovered in a Currency Office, for he will either pass stolen notes outside or will present them, giving a false name and address, before stoppage can be registered.

5. Though the presenter of a "stopped" note is entitled to be paid, he may, as explained above, be put to a great deal of trouble. This can only have the effect of making Indian dealers and others chary of accepting notes. The only question for anyone receiving a Currency note should be whether it is genuine, but the result of the present system is to make him in a way responsible also for the title to the note, to this extent that if a question about title arises he is dragged into the enquiry. This is obviously undesirable, and it suggests that the present practice, so far from following the ideal of free paper currency, actually tends to throw obstacles in its way at each transfer. The object with which it was devised was to give to the public a sense of security in notes. But this applies, if at all—and it is doubtful whether it does apply—only to the small class who lose notes. In the case of the great majority of the holders of notes the result is to produce a feeling of insecurity. Considerable dissatisfaction is also caused to the losers of notes, as there is a widespread idea that "stoppage" effectually prevents encashment. Intimation of payment of a note frequently leads to a threat by the loser of a prosecution to recover value from Government and results in protracted and futile correspondence.

6. There is also the police point of view to be considered. The "stopped" note procedure is said to be protective for two reasons; it is regarded—

(1) as a preventive of crime,

(2) as a means of detection.

As regards (1), it seems doubtful if thieves are prevented from stealing notes, at any rate in any considerable number of cases, merely by the knowledge that their encashment will be attended by risks owing to the stoppage of notes. There are plenty of facilities for disposal of notes outside Currency Offices. As regards (2), it is a condition precedent that the practice of registering notes should be in force among the public, otherwise very little can be done. With the universalization of the Rs. 50 and Rs. 100 notes the practice of registering the numbers of these notes is being abandoned, and though the enquirer may get back several steps, he will at last come to one where his enquiry can be successful only on the theory that the thief in disposing of the note has been careless enough to frame evidence against himself.

7. It has not been possible to obtain complete figures to show the extent to which the police have succeeded in obtaining convictions in note theft cases, but from some figures in the Calcutta Currency Office it appears that in only 3 per cent. of cases are convictions obtained, while in only 1 per cent. is the value of the note recovered.

In this connection it may be mentioned that as the result of a reference made by the Director of Criminal Intelligence the police in six Provinces have reported that the stopped note list is of no assistance to them and may be abolished. In three Provinces the extension of the list is advocated, but the results achieved so far from justifying the adoption of the suggestion, indicate that the lists have been of assistance towards the detection of note thefts in a very limited number of instances only.

8. The conclusion seems to be that the "stopped" note list does not afford adequate protection to the public nor render material assistance to the police, and in any case, that the benefits secured are not commensurate with the expense and trouble to which the Currency Department is put, and the delay and inconvenience occasioned to the public. The Government of India incline therefore to the opinion that it is undesirable to retain any longer the system of registration of notes lost and stolen, but they would be glad to have the advantage of the opinion of your Chamber on the subject before arriving at a final decision.—I have, etc.,

H. F. HOWARD,
Offg. Secretary to the Government of India.

No. 667 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 5th July 1912.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I am desired by my Committee to acknowledge the receipt of your letter No. 120-F., dated 18th ultimo, on the subject of the system maintained in Currency Offices of registering the numbers of notes reported lost and stolen.

My Committee are of opinion that the system is one which, whilst entailing a considerable amount of labour, provides a minimum of benefit; consequently they are in favour of its abolishment.—I have, etc.,

C. H. ARMSTRONG,
Chairman.
H. G. WHEELER,
Secretary.

APPENDIX G.-4.

GOVERNMENT SECURITIES.

No. 316-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT,
SIMLA, the 15th July 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to invite the opinion of your Chamber with regard to certain suggestions which have been made for the alteration of the form in which Government securities are at present held in this country.

2. The position is that a holder of Government stock can either register it in Book Debt account, receiving in exchange a stock certificate, or hold it in the form of Promissory notes. It has been suggested that the latter form is no longer suited to modern conditions, the chief objections which have been urged against it being :—

(1) that the system lends itself to forgery, the chances of immunity from detection being all in favour of the forger ;

(2) that a *bona fide* holder can never be sure of a good title until the note has been renewed ;

(3) that in the event of renewal Government accepts all liability for past endorsements ; that under the existing agreement with the Presidency Banks, who carry on the business of the Public Debt Offices on behalf of Government, this liability is borne by the Banks, and is a liability which they are unable to discharge satisfactorily, in view of the difficulty of verifying a large number of signatures, written probably in several different languages or forms of character ;

(4) that much inconvenience is caused to *bona fide* holders of Promissory notes by the precautions which the Public Debt Offices have to take in order to safeguard themselves from loss and which necessitate numerous inquiries and various formalities, before a note is renewed.

3. The Government of India will be glad to know what weight your Chamber would attach to these objections. Such objections do not, of course, apply to the Book Debt form, but in view of the fact that the latter not being transferable by endorsement, is presumably only suited to the requirements of those persons who are in need of a safe investment as a permanent measure, or for protracted periods, and that by far the greater part of Government securities are held in the Promissory note form, it has been suggested that these defects tend to militate against the popularity of Government Securities with the general public.

4. Various suggestions have been made for the improvement of the present system. The three most important of these are enumerated below, and the Government of India will be glad to have the views of your Chamber upon the merits of each. The first suggestion

is that most of the inconvenience, which is at present caused to note-holders when presenting their notes for renewal, and which is a necessary consequence of the responsibility resting on a Public Debt Office to satisfy itself of the genuineness of the chain of endorsements upon a note, might be obviated if the law regarding the endorsement of Promissory notes were brought into line with the English law regarding the endorsement of cheques payable to order, *viz.*, Bills of Exchange Act of 1882 (45 and 46, Vict. Cap. 61), Section 60.* As at present advised the Government of India are of opinion that it would be difficult to apply to their Promissory notes the rule of "discharge of liability by payment in due course" provided for in Section 60 of Bills of Exchange Act. The instruments concerned in the two cases are quite different in character. The essential characteristic of a cheque is that it is payable immediately, and it follows that the holder of it keeps it at his peril, and that a person taking it after it is due takes it also at his peril. The Promissory note on the other hand is intended to be a continuing security. It is essentially not payable at sight and is, therefore, a suitable object of investment. The Government of India believe that the holders of Promissory notes place great reliance upon the fact that at renewal the Public Debt Office becomes responsible for the genuineness of their title and it is for consideration whether a reduction in this responsibility might not tend to render Government securities unpopular.

* When a bill payable to order on demand is drawn on a banker, and the banker on whom it is drawn pays the bill in good faith and in the ordinary course of business, it is not incumbent on the banker to show that the indorsement of the payee or any subsequent indorsement was made by or under the authority of the person whose indorsement it purports to be, and the banker is deemed to have paid the bill in due course, although such indorsement has been forged or made without authority.

5. The second suggestion is that provision should be made in the law similar to that existing in England, where, under the Forged Transfer Act, 1891 (54 and 55 Vict. Cap. 43), Section 1 (2)† safeguard can be obtained against forgery by the payment of a fee of not more than $\frac{1}{20}$th per cent. on transfers, or by some other method, in order to create a fund out of which compensation would

† Any company or local authority may, if they think fit, provide either by fees not exceeding the rate of one shilling on every one hundred pounds transferred, to be paid by the transferee upon the entry of the transfer in the books of the company or local authority, or by insurance, reservation of capital, accumulation of income, or in any other manner which they may resolve upon, a fund to meet claims for such compensation.

be paid for loss incurred through forged transfers. Here, again, the Government of India apprehend that such a measure might not be popular with the general public. Apart from the payment of the fee itself, special arrangements would have to be made for the levy of the fee, by means of stamps or otherwise, which would interfere with the facility with which transfers of Government Promissory notes can be effected from one person to another.

6. The Government of India think that much more importance is to be attached to the third suggestion, *viz.*, that a radical change should be made in the existing form of Promissory notes. It is not suggested that any material change should be made in the present book debt form. But for that portion of the public, which requires an easily negotiable security, and which now holds securities in the Promissory note form, it is suggested that a system of bearer bonds should be adopted. To such bonds would be attached interest coupons payable to the bearer, while the protection of non-negotiability could be afforded at the option of the holder, by arranging that he may make the bond non-negotiable and non-transferable by filling in his full name, designation and address in a space provided for the purpose. A specimen of such a bond, which has been suggested by the authorities of the Bank of Bengal, is enclosed. It is urged that the option of holding securities in either registered or bearer form would prove attractive, on account of the ease with which a holder could dispose of his holdings, the certainty of his always holding a good title, the freedom from inconvenience arising from the present system of renewal, and the facilities for the collection of interest afforded by a system of coupons payable to bearer.

7. The Government of India desire to reserve their opinion upon this suggestion until they are in possession of the opinion of commercial interests throughout the country. At the same time I am to point out that on more than one occasion attempts have been made, with little success, to popularize a system similar to that indicated above. Thus during the period 1859—1874 Promissory notes payable to order with coupons payable to bearer were offered as an alternative to ordinary Promissory note forms. These met with no favour from the public, who, it was reported, willingly paid a fee of Rs. 5 for their cancellation. Again from 1881 to 1887, tenderers for Government loans were given the option of taking their securities either

in the form of ordinary Promissory notes without coupons, or of ordinary Promissory notes with coupons, or of Bearer Bonds with coupons. This offer was not renewed in the Loan Notification of 1888, as it was reported by the then Comptroller General that there was practically no demand for other than the ordinary uncouponed Promissory notes.

8. In view of this experience the Government of India feel somewhat doubtful whether Bearer Bonds will prove attractive except to particular classes of investors, such as Banks, merchants, etc.; and they are inclined to think that the absence of security, as compared with the present "pay-to-order" Promissory notes, would render such bonds unpopular with the general Indian public, who have not yet adopted the practice, prevalent in European countries, of depositing their securities with a Bank for safe custody. If Bearer Bonds were mislaid or stolen, they could be disposed of much more easily than the present Promissory notes, while in the case of their complete destruction by fire or otherwise, recovery of their value would necessarily be as difficult as in the case of Currency notes. If, on the other hand, the holder exercised his option of making a bond non-negotiable, it would be lacking in that easy transferability which attaches to the existing Promissory notes. At the same time the Government of India are ready to give due weight to the possibility that the disinclination of the general public to take such bonds in the past has been due to the want of publicity which was given to the arrangement, and to the fact that no special steps appear to have been taken to familiarise the general public with the advantages of a Bearer Bond system.

9. In the event of your Chamber deciding to recommend the issue of Bearer Bonds, I am to ask whether they consider that this should be as an alternative to, or in substitution for, Promissory notes. At present only a very limited portion of the rupee debt is held in the form of stock. The Government of India would be glad to know whether, if the advantages of the Stock Certificate form were more widely recognised, it would, in the opinion of your Chamber, be sufficient to have the two alternatives of (*a*) stock certificates and (*b*) Bearer Bonds. Again if a system of Bearer Bonds were introduced, should this be restricted to future issues of Government securities, or should all present holders of Promissory notes be allowed the option of freely converting these into Bearer Bonds, the Indian

Securities Act, 1886, being, if necessary, amended with this object ?

10. The Government of India have also under their consideration certain minor suggestions designed to minimise the inconvenience and trouble caused, both to holders of notes and to the Public Debt Office, upon the renewal of Promissory notes. Thus it has been suggested that, should the latter be retained in their present form, the responsibility which at present rests upon the Public Debt Office to verify, on renewal of a note, the genuineness of the chain of endorsements, might be lessened, if the period of six years, prescribed in section 13 of the Act, after which Government is discharged from liability in respect of the original security, were reduced to three years. The Government of India will be glad to be favoured with the opinion of your Chamber on the point, and to consider any other suggestions of a similar nature which your Chamber may wish to lay before them.—I have, etc.,

H. F. HOWARD,
Offg. Secretary to the Government of India.

No. 795 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 15th August 1912.

The SECRETARY OF THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I have the honour to acknowledge receipt of your letter No. 316-A, dated 15th July, inviting the opinion of my Chamber with regard to certain suggestions which have been made for the alteration of the form in which Government Securities are at present held in this country.

2. In reply I have the honour to state that it appears to my Committee that the present is hardly an opportune time to make any drastic changes in the form of Government securities as it is doubtful whether these Securities have ever been more popular than they are

at the present moment. If the objections to the Promissory notes now in use are analysed they will be seen to proceed almost entirely from one of the three following causes:—

(1) The liability accepted by Government and passed on by them to their Agents in renewing Government Promissory notes.

(2) The objections taken by the Public Debt Office to trifling discrepancies in signatures or to signatures which are more or less illegible.

(3) Changes in regard to the forms of endorsement, &c., introduced by Government from time to time.

3. Dealing first with No. 1 it is understood that the renewal of Government Promissory notes by a Public Debt Office is equivalent to a guarantee by that office that all the endorsements appearing on the old notes tendered for renewal are genuine. If after a note is renewed it should turn out that any one of the endorsements is a forgery, the old note is not considered as having been discharged by renewal and Government (or their Agents) are held to be liable on both notes, *viz.*, to the present holder of the new note and to the real owner (the party whose signature has been forged) of the old note. In ordinary cases of fraud it is usually the party who gives the opportunity for the commission of the fraud who has to bear the loss and such person in the case of a forged endorsement on a Government Promissory note would be either the party from whom the note was stolen or the party who acquired the note under the forged endorsement. In the present case, however, it will be seen that neither of the latter mentioned person is liable and that a perfectly innocent third person has to bear the loss. Under such circumstances it can hardly be a matter of surprise that the Public Debt Offices sometimes raise questions in regard to endorsements. Considering that the bulk of the endorsements are made by people quite unknown to these offices, many of them in fact being made by people outside of India, my Committee do not think the Public Debt Offices could relax the measures taken at present to satisfy themselves as to the genuineness of endorsements.

4. The first suggestion referred to in your letter, *viz.*, that the Public Debt Offices in renewing a Government Promissory note

should be placed on the same footing as the paying banker of a cheque, payable to order, has apparently been made with a view to freeing Government or their Agents from the liability which presently attaches to them, and in view of all the circumstances it seems only fair that they should be so freed. With a Government debt of over Rs. 133 crores to deal with, over all of which their liability extends and with this debt increasing from year to year, my Committee doubt, if the Public Debt Offices can depart in anyway from the steps they presently take to satisfy themselves as to the genuineness of endorsements, and if any large claim were ever made in respect of this liability, the probabilities are that in self protection more stringent measures might have to be taken by Government or their Agents.

5. The position of the holder of a Government Promissory note bearing a forged endorsement appears to be that if he decides to renew the note and the Public Debt Office issues him a new note, his title to the latter is perfectly good. If, however, he retains the old note he is always liable to be called upon to return the note to the true owner, *viz.*, the party whose signature has been forged. The holder however has the right to recover from the party who endorsed the note over to him, and similarly all endorsers have the right to go back and recover until the party who first acquired the note under the forged endorsement is reached. The latter party can recover from the forger but from no other, and it seems only right that this should be so as it was owing to his own negligence that the fraud was made possible. It does not seem unreasonable to ask that any party purchasing a note should take some steps to satisfy himself that the person endorsing the note to him is in fact the person he professes to be, and if he fails to take that precaution he should be liable for any claim that may arise should it afterwards turn out that the endorsement in his favour is a forgery.

6. If the principle followed in the case of a note which has not been renewed were also adopted in the case of renewed notes, *viz*, that the loss should ultimately be borne by the party who acquired the old note under the forged endorsement, it is believed that most of the objections raised by the Public Debt Offices would instantly disappear.

7. It would be more satisfactory however if the holder of a note under a genuine endorsement obtained thereby an absolute title to it

against all parties, notwithstanding the fact that some endorsement previous to the one in his favour was a forgery. The party whose signature has been forged should have recourse only against the person acquiring the note under the forged endorsement not for the return of the note but only for the value thereof. If this course were followed, any party acquiring a note under a genuine endorsement would have an absolute title to it and any loss arising under a forgery would be confined to the two parties primarily responsible for it (leaving out of account the forger), *viz.*, the party who had lost the note and the party who took it under the forged endorsement.

8. If the law were amended in this respect and if the suggestion in para. 4 of the Government of India's letter were adopted, the whole of the objections to the present form of Promissory notes enumerated in para. 2 of that letter would disappear. A holder who took the trouble to satisfy himself that the endorsement in his favour was a genuine one would have no cause to be afraid of his title being upset by reason of a previous endorsement being a forgery, his title would always be a good one both before and after renewal, Government or their Agents would be freed from their present liability and as a consequence of that the objection referred in para. 2 (4) would no longer exist.

9. It is stated in para. 4 of your letter that the Government of India believe that the holders of Promissory notes place great reliance upon the fact that at renewal the Public Debt Office becomes responsible for the genuineness of their title, but it is questionable if more than a very small proportion of the holders of notes are aware that Government becomes so responsible. The responsibility of the Public Debt Office is confined, it is understood, exclusively to the issue of new notes and is a guarantee of title only to the party in whose favour a new note is originally issued. If the view held by the Government of India is correct, one would expect to find a large number of the holders of notes, not originally issued in their favour, tendering such notes for renewal, but my Committee understand that such is not the case. Practically the whole of the notes tendered for renewal are renewed either because the endorsement columns or the interest cages are exhausted or because the notes are dirty or require to be consolidated or sub-divided. The precaution

usually adopted by the public to safeguard their interests when purchasing Government Promissory notes is to buy from some well known party, usually a Bank, who endorses them in his favour. By this means the buyer knows that, in the event of any dispute arising regarding his title, he has always a substantial party to fall back upon, and it is to this and not to the fact that Government guarantee the genuineness of his title if he renews the note that he looks for immunity from loss.

10. Dealing now with (2), *viz.*, the objections raised by the Public Debt Office in regard to the trifling discrepancies in endorsements on Government Promissory notes the trouble usually arises, it is understood, in connection with native names regarding the spelling of which there is no recognised custom. For instance, a name ending with "jee" may also be spelt "ji," "bhai" as "bhoy" "ae" as "au." The rule is that a signature must agree letter for letter with the name as it appears in the endorsement and it will readily be recognised that under such circumstances objections under this head are of very frequent occurrence. Objection is also taken by the Public Debt Office to signatures which are not clear and distinct, and notwithstanding the fact that a Public Debt Office may know for certain that a signature is in fact that of the endorsee; if the signature is in the least degree illegible they must call for a fresh one, every letter of which must be clear and distinct. The result is that what ultimately appears on the note as the payee's signature bears no resemblance whatever to his usual signature. If a certain amount of latitude were allowed to the Public Debt Offices in the above connections a considerable amount of friction would be avoided.

11. As regards (3), *viz.*, the changes introduced by Government from time to time in regard to the form of endorsements, the most striking example of such a change is that which has been introduced lately in regard to endorsements in the alternative forms. Endorsements in that form have been permitted for very many years and if it now turns out, as alleged, that the form is illegal, the best course to have followed would, in the opinion of my Committee, have been to have had it legalised. Even, although that course was not possible, Government might still have minimised the trouble caused to holders by taking steps to permit of interest on notes payable to joint holders being drawn by any one of them as is done in the case of the bonds of many of the public corporations in India.

12. My Committee are of opinion that the suggestion contained in para. 5 would be very unpopular, as holders will undoubtedly object to the payment of a fee. As already stated, a very large proportion of the holders of notes protect themselves by having the endorsement in their favour made by some well-known person for which no fee of course is levied, and as, even under existing conditions, this practice has proved quite satisfactory, such holders are not likely to agree to pay a fee willingly when under existing conditions they consider their interests are absolutely safeguarded. Even from a Government point of view the suggestion would not appear to be entirely satisfactory. It must be remembered that any Company which has adopted the procedure indicated has special means of protecting itself against forgery. A register of the shareholders of the Company is maintained in the Company's office and when shares are sold a transfer deed has to be signed by the seller and his signature requires to be attested by witnesses. The transfer deed has to be submitted to the Company before a share certificate is issued in favour of the buyer and the Company can compare the signature on the transfer form with the specimen they hold. Further it is usual to send notices to all sellers of shares advising them that certain transfer deeds purporting to be signed by them have been submitted to the Company and the transfer is not completed until a reasonable time has been given to the seller to repudiate the transfer if he desires. None of these protective measures could be adopted by Government as transfers of Government Promissory notes are not registered and it is quite conceivable that if the suggestion in question were adopted, Government would lay themselves open to having claims submitted to them arising out of a fraud to which the true owner of a note was a party.

13. My Committee are also of opinion that the third proposal, *viz.*, that bearer bonds be issued in place of the present Promissory notes will not appeal to the public, because of the dangers attaching to such documents through loss, theft, forgery or destruction by fire. Dealing first with the question of the loss or theft of such bonds, it seems apparent from the statement made in para. 6, to the effect that a holder would always have a good title, that if an owner lost his bond or had it stolen from him his money might be considered as lost for ever if the bond passed into the hands of a holder for value. Generally speaking the ordinary holder of securities in India has not

yet recognized the advantages of placing his securities with a Bank for safe custody and as such people cannot be expected to have safes in which to keep their securities the risk of loss by theft would be enormous. One has only to consider the frequent notices which are issued in regard to the loss of currency notes to form an idea of the extent of the possible loss to holders of bearer bonds. In the case of currency notes the extent of the loss is not nearly so great as ordinary people only hold such notes sufficient to meet their expenses With bonds the position is different as a person might wish to invest his whole capital in such bonds, and in the event of loss he would probably find the savings of a lifetime disappear in a moment. It is true that a holder can protect himself against loss by theft by having his bonds made non-negotiable and not transferable, but the bonds then cease to be Bearer Bonds and the holder could just as easily have obtained the same safety by taking the present form of stock certificate.

14. Dealing next with the question of loss by forgery, it may be stated that attempts to forge the present form of Government Promissory notes are believed to be practically unknown. This immunity from forgery is probably to a great extent due to the difficulty which would be experienced in disposing of such notes, owing to the fact that a purchaser, in order to secure a good title, is, as a rule, very chary of purchasing from any one except from a party well known to him. If, however, Bearer Bonds were issued and circulated in much the same way as currency notes the opportunities for forgery would be vastly increased and would probably be more successful than in the case of currency notes owing to the much longer time that the bonds would be in circulation before the forgery was detected.

15. There has been no demand from investors for Bearer Bonds, and the popularity of Government Loans should not, in the opinion of my Committee, be endangered by experimenting on the taste of the public for other forms than those which experience has proved to be attractive to all classes.

16. It is a mistake also to suppose that Bankers and Merchants would welcome a change. The risk of handling large blocks of Government Securities is great enough already, but if these were converted into Bearer Bonds the danger would be increased a hundredfold. Bonds with coupons attached are also cumbersome and cannot

be so easily dealt with on Stock Exchange settlement days when the number to be delivered is often very great. It would be a retrograde movement to introduce an unwieldy form of security into a Government Paper Market like Bombay where the transactions are numerous and of large amounts. The system of Bearer Bonds has been tried on this side of India but has not been a success. The public almost invariably had the bonds converted into the ordinary bonds transferable by endorsement.

17. To summarise, it appears that the present form of Promissory notes is best suited to meet the requirements of the public under existing conditions; but if it is thought advisable to remove some of the objections which are presently urged against them, this might be done by—

(*a*) An amendment of the law as indicated in para. 4 of your letter with a further amendment, if it is possible, to ensure that a holder of a Government Promissory note under a genuine endorsement in his favour shall have a good title to the note against all parties.

(*b*) Relaxing the rules in regard to slightly irregular and illegible signatures when it is obvious on the face of the note that the signatures have been made by the proper parties.

18. In conclusion my Committee would observe that continuity in the practice relating to endorsements is advisable, and if it is ever found hereafter that a recognised form of endorsement is illegal, steps should be taken to have it made legal if that can be done, and, if impracticable, every possible step should be taken to minimise the trouble caused to holders by the change, and they would also suggest that the advantages of holding Stock Certificates should be more prominently brought to the notice of the public than seem to be the case at present. It does not appear to be generally known that, in addition to securing a good title under such certificates, the holder has no trouble in collecting his interest as interest warrants are forwarded to him by post as it falls due.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPENDIX G.-5

CASH BALANCES IN LONDON.

No. 349.

KARACHI CHAMBER OF COMMERCE,
KARACHI, 17th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed by my Committee to invite your attention to the attached Note of the 10th instant (Circular No. 1-1912) on the subject of the present excessive Cash Balances held in London by the Secretary of State for India.

These figures are quite separate from and exclusive of the balance held in London on account of the Gold Standard Reserve which, my Committee believe, amounts to nearly £ 19,000,000.

The retention of these colossal balances in London appears to my Committee to be contrary to the best interests of India. At the present time, when more capital is urgently needed for the development of India's railways, canals and other public works, and when for the attainment of these ends, this country could well afford to pay four or even four and half per cent. for capital, my Committee are unable to see the advantage of withdrawing many millions sterling from India for investment in London in securities bringing in a much lower return, and in most of which the peoples, trades and industries of this country are in no way concerned.

I am to enquire if your Chamber can see its way to lend its support to a joint protest to Government against excessive cash balances being retained in London by the Secretary of State.
—Yours faithfully,

E. L. ROGERS,
Secretary.

CIRCULAR No. 1—1912.

KARACHI CHAMBER OF COMMERCE.
KARACHI, 10th June 1912.

(TO ALL CHAMBERS OF COMMERCE IN INDIA.)

Note on the Government of India's Cash Balances in London.

The *Cash Balance* held in London by the India Office on behalf of the Government of India has increased in the last five years from four-and-a-half millions sterling to close upon *eighteen millions sterling*. The exact figures are as under :—

On 31st	December	1907	...	£ 4,607,266	(exclusive of the Gold Standard Reserve).	
,,	,,	1908	...	£ 7,983,898	,,	,, ,,
,,	,,	1909	...	£12 799,090	,,	,, ,,
,,	,,	1910	...	£16,697,245	,,	,, ,,
,,	,,	1911	...	£15,292,638	,,	,, ,,
On 8th	March	1912	...	£17,953,995	,,	,, ,,

In the absence of any legitimate need for this colossal cash balance, the Secretary of State has lent the money to various financiers and banks in the City of London with and without security at rates approximating 2½ per cent. per annum.

On the 10th May 1912, Mr. G. A. Touche, M. P., asked the Secretary of State for India to whom the money had been lent. Mr. Montagu's reply was that £ 6,915,000 had been deposited with seven (London) banks without security ; £ 10,100,000 had been lent to approved borrowers ; and the balance was held on current account with the Bank of England....." *The Secretary of State does not consider it desirable to publish the names of the approved borrowers.*"

The unnecessary withdrawal of nearly £ 18,000,000 from India where capital is badly needed, and where bankers and financiers would probably be prepared to pay 4 or 5 per cent. for it, and its loan at half these rates of interest secretly to London financial companies who are probably not directly concerned in the development of Indian commerce and industries, appears to be an irregularity that calls for the strongest possible protest. It is suggested that all Chambers of Commerce in India be asked if they are prepared to make a united protest against these methods of India Office finance.

In the meantime it may be noted that the Secretary of State notwithstanding his cash balance of over seventeen and three quarters millions sterling has recently *borrowed* £ 3,000,000 in London (at a heavy discount) on behalf of the Government of India .

E. L. ROGERS,
Secretary.

No. 657 of 1912.

CHAMBER OF COMMERCE,

BOMBAY, 4th July 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed by my Committee to acknowledge receipt of your letter No. 439 of the 17th ultimo, together with your Circular No. 1—1912 on the subject of the Government of India's Cash Balances in London.

2. My Committee have carefully considered your enquiry as to whether this Chamber can see its way to lend its support to a joint protest against the retention by the Secretary of State of excessive Cash Balances in London.

3. In reply, I am to state that whilst they would have preferred that the surplus revenue should have been loaned temporarily to the Indian rather than to the London Market, they fail to see how, under present conditions, a different system would in itself have provided additional funds for Capital expenditure on productive works, unless it be contended that the amounts now loaned represent excessive taxation, which would otherwise have been available for investment. The recent opium windfalls and the reasons given for some portion of the increase by the Finance Member in his last Budget speech, however, render such contention difficult of proof.

4. My Committee sincerely hope that the forecast of the Finance Member in his last Budget, with regard to the employment of £10,000,000 of the present surplus balances will become an accomplished fact during the current year, and after this they trust the amount in London will be kept in the region of £ 6,000,000.

5. On this point, my Committee favour a representation to Government, being of opinion, as regards the future, that surplus revenue should be treated as a separate item, the sum so realised being utilised, in the first instance, at once in repaying temporary loans and after in providing for productive works in this country.—I am, etc.,

H. G. WHEELER,
Secretary.

APPENDIX H.-1

LOCATION OF THE OFFICE OF HEAD COMMISSIONER OF PAPER CURRENCY.

No. 2015-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

CALCUTTA, the 25th March 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to request that the Government of India may be favoured, as soon as possible, with the views of your Chamber regarding the future location of the office of the Head Commissioner of Paper Currency.

2. This office is at present combined with that of the Comptroller and Auditor-General, who is thus not only the Chief Audit Officer in India, but also Adviser to the Government of India in matters of currency, exchange, resource, and kindred subjects. It is obviously of vital importance that, in his capacity of Head Commissioner of Paper Currency, this officer should be able to keep in touch with the varied commercial interests of India and Burma, and with those movements of trade which exercise a predominating influence upon the currency policy of the Government. He must zealously watch and anticipate the monetary demands of the jute and tea industries in Bengal and Assam, the rice trade in Burma, the wheat trade in the Punjab and the United Provinces, and the cotton industry in Western India. He is responsible for bringing to the immediate notice of the Government of India any facts which affect or may affect the circulation of currency, both paper and metallic. In such matters he is, in short, the most important connecting link between the Government and the commercial interests of the country.

3. It follows, therefore, that the location of the Head Commissioner's Office is a matter that cannot properly be decided with reference only to the particular city which is the political capital of the Indian Empire. So long as the political capital coincided with one of the great commercial centres, the convenience of having this officer at the head-quarters of Government could properly be regarded as the deciding factor in the question of location. But such administrative convenience is a matter of small consequence in comparison with the importance of the considerations mentioned above, and, now that the political capital is about to be moved to Delhi, it is necessary to come to a decision as to which is the most suitable place for the Head Commissioner's Office.

4. The Government of India are anxious to give the fullest and most careful consideration to the opinions of the leading representatives of India's commerce on a matter of this importance. They feel confident that the Bombay Chamber will look at the question, not only from the point of view of the interests of the industries with which they are particularly connected, but also from the broader standpoint of what will be most conducive to the interests of the country as a whole.

5. The Government of India also feel that the question now before them is one that cannot be summarily decided upon the basis of the relative importance and size of the various commercial centres in India. Though possessing at present an entirely open mind in the matter, they think that it might conceivably be argued that the functions of the Head Commissioner of Paper Currency, in a country of such magnitude and where commercial interests are so diversified, could best be performed in a place which possesses a balance of advantages rather than an absolute advantage.

6. Finally, I am particularly to ask that this question be considered without any reference to the audit and accounts functions which are performed by the Head Commissioner in his capacity of Comptroller and Auditor-General.—I have, etc.,

JAMES S. WESTON,

Secretary to the Government of India.

No. 410 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 23rd April 1912.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Calcutta.

SIR,—I have the honour to acknowledge your letter No. 2015 F. of March 25th, 1912, requesting the views of this Chamber on the further location of the Office of Head Commissioner of Paper Currency.

2. It appears to my Committee that the Head-quarters of such an Official should be either—

(I) In one of the large Ports—where he would be in constant touch with the Banking and Commercial Communities,

or

(II) With the Government of India.

3. My Committee have considered very carefully the relative positions of the two largest ports, Calcutta and Bombay ; these may be summarised as shewn below :—

4. Calcutta is :—

(1) The seaport for a thickly populated area doing an immense trade, and using a large amount of currency.

(2) A market whose crops first mature after the rains, and give the first stimulus to the money market.

(3) A market exporting large crops which however in some important instances, are not subject to international causes affecting prices in the same way as cotton and seeds in Bombay and wheat in Karachi.

(4) A very large importing market.

(5) A market which first feels the influence, financially, of the Burma rice crop.

5. Bombay, on the other hand, is :—

(1) The market for the precious metals.

(2) The largest market for Government paper.

(3) The place where a free mint for gold is likely to be established.

(4) The market doing by far the largest trade with silver using countries.

(5) A market having valuable crops for export which other countries also export, the prices for which are ruled therefore by international causes.

(6) A large importing market.

6. A closer examination of these points shows that the markets which exercise a predominating influence upon the currency policy of the Government of India, are those for Cotton, Wheat, Seeds and Jute because they are liable to great fluctuations in quantities and values. Rice, Tea, Hides and Skins are of less importance, because the total value of each does not fluctuate so largely. Bombay is more interested than Calcutta in Cotton, Wheat and Seeds, and better information could undoubtedly be obtained in Bombay regarding the markets for these articles. The balance of trade depends, however, on imports as well as exports, and so far as imports are concerned, Calcutta is the larger market.

7. It appears however to my Committee, that the Head Commissioner will also need to be in close touch with the markets in Europe and America, if he is to form reasonably correct estimates of the probable requirements of Indian produce in Europe and elsewhere, and of the quantities and values of manufactured and other goods likely to come to this country. Besides having a complete and efficient Bureau in India for supplying information regarding maturing crops and the money likely to be required to move them; the time when such crops will be ready to be marketed; prospective imports and so forth, he will need to be in frequent communication with London or some other suitable centre or centres.

8. Comprehensive information from many sources will certainly be necessary, if the Head Commissioner is to advise Government on the several points referred to in para. 2 of your letter now under consideration.

9. This being so, my Committee after full consideration of the different interests involved, are of opinion that the location of the

Office should be, at any rate, at first, in Delhi, as having a balance of advantages, or with the Government of India. It seems to them that time alone will show what locality is best suited for the purpose, but for the present Delhi will be not only a neutral centre, but a convenient place from which the Head Commissioner could visit the different trading centres and producing districts in India.—I have, etc.,

C. H. ARMSTRONG,
Chairman,

H. G. WHEELER,
Secretary.

APPENDIX H-2.

LOCATION OF THE DEPARTMENTS SUBORDINATE TO THE DEPARTMENT OF COMMERCE AND INDUSTRY.

No. 3244-3249.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCE AND TRADE.

SIMLA, the 25th April 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to address you regarding the position of the Department of Commerce and Industry after the removal of the Government of India from Calcutta, and to invite the opinion of your Committee on the proposals contained in this letter.

2. The removal of the Department from Calcutta to Delhi, while placing it for the future in a more central position in relation to the large seaports and commercial centres of importance, will deprive the Department of the close contact which it has hitherto enjoyed from November to March with the many important business interests of Calcutta. The Governor General in Council fully recognises that in

matters affecting the interests of trade and commerce, constant communication and intercourse between the administration of the Department of Commerce and Industry and those who can best claim to represent the trade and commerce of the country is not only desirable but essential. No doubt these interests are represented on the Legislative Council, and their representatives will, as hitherto, be afforded ample opportunity, both in Council and through the ordinary official channels, of securing due consideration for any representations they desire to make. But the Government of India desire, now that the Department is to be located at Delhi for a considerable period of the year, to ensure, that full advantage should be taken of the greater facilities offered by the central position which it will occupy. They propose that this should be achieved in two ways. Firstly, they have in view that regular tours involving a minimum stay at certain important centres should in future be undertaken by the Member and Secretary of the Department at convenient periods. These tours, they consider, might in the aggregate extend, subject of course to special exigencies of public business, to a period of some 12 weeks during the year, and might include a stay of from 3 to 4 weeks each in Calcutta and Bombay, respectively, the remainder being spent in visiting the other important centres, such as Karachi, Rangoon, Madras, Cawnpore, etc., or perhaps, in part in undertaking tours having some especial commercial object. It is not, I am to say, possible to lay down hard and fast rules regarding the probable period of the year at which these places will be visited. This must depend not only upon other demands on the attention of the Department, but also upon the touring arrangements, subject to the sanction of His Excellency the Viceroy, of the Government of India as a whole, and upon special circumstances which might require the presence of the Member of Commerce and Industry at headquarters in his capacity as a Member of the Government of India. It seems probable, however, that the most convenient seasons for touring would be—

(1) the period between the removal of the Government of India from Simla on October 1st and the assembly of the Legislative Council at Delhi for the winter session ;

(2) the period between the conclusion of the winter session of the Legislative Council at Delhi, and the assembly of the Government of India at Simla on May 1st ;

(3) a short monsoon expedition from Simla.

The first of these periods would probably be most suitable for visiting Bombay and Calcutta. Other centres of importance might be visited in the other suitable seasons. Considering the extent to which the great commercial interests of India are represented either at Calcutta or Bombay, it appears to the Governor General in Council that it is unnecessary to fix a minimum period of touring for Karachi, Madras, Rangoon, Cawnpore, etc.; but the object in view would be that in the period allotted to these minor centres, Karachi Madras, Rangoon and Cawnpore should, if possible, be visited at least once a year.

3. In the second place, I am to observe that the orders issued in 1905 creating a Director-General of Commercial Intelligence for India whose functions were then described as—

(1) to keep the Department of Commerce and Industry in touch with commercial interests and the commercial community,

(2) to supervise Government statistics,

(3) to answer commercial enquiries,

appear now to require some modification. The importance of the Commercial Intelligence Office will be enhanced by the removal of the Department of Commerce and Industry from Calcutta ; and it seems probable that one Director-General will hardly be capable in the future of acting as a link between the Department and the commerce of India as a whole. In India there is a natural division of trade between East and West. On the East side jute, rice, tea, coal and indigo are of leading importance. On the West, cotton, seeds and wheat are the chief objects of trade. It appears, therefore, to the Government of India that a natural duplication of the staff of the Commercial Intelligence Office would be in harmony with the distribution of the trade of the country, and would serve to strengthen the connecting links between the Department and commerce. It is doubtful, from the experience of the last few years, whether the most active and industrious Director-General of Commercial Intelligence, even by means of incessant travelling, can keep abreast with the developments of trade and commerce in all parts of India and Burma to the extent that is desirable, if he is to supply the Department with constant and complete information. The Government of India, therefore, have in mind the following proposals on which they would be glad to receive

the views of the Chambers of Commerce. They propose that there should, in future, be two Directors of Commercial Intelligence, one with headquarters at Calcutta who would be primarily intent on watching the operations of the jute, rice, tea, coal and indigo markets, and one in Bombay who would similarly devote himself to watching the market in cotton, wheat and oil seeds. These officers might be styled Director of Commercial Intelligence, Eastern Circle and Western Circle, respectively. They would work in close communication with each other, and information collected in either circle would be made fully available to residents in the other, as well as to enquirers from abroad. By simple duplication of records, commercial enquiries could be replied to equally efficiently and promptly by either officer. At the same time, by the reduction of the area to be visited, each Director would be in position to attain a closer knowledge of commercial matters relating to his charge than is at present possible. The compilation of statistics, under the proposed reorganisation, would be effected in the Department of Commerce and Industry, at headquarters, on a system somewhat similar to that which existed before the appointment of Director-General of Commercial Intelligence was created. I am to observe that the Government anticipate from the measures outlined above a more constant and direct contact between the Department of Commerce and Industry and the great commercial centres of all parts of India than has hitherto prevailed. I am to enquire whether these views have the concurrence of your Chamber.

4. Finally, I am to refer briefly to the future location of certain departments subordinate to the Commerce and Industry Department, which have relations with the commercial community. These are as follows :—

(1) The Post Office Department.

(2) The Telegraph Department.

(3) The Geological Survey.

(4) Chief Inspector of Explosives.

(5) Chief Inspector of Mines.

(6) The Patent Office.

I am to remark that there seems no reason for separating the Post and Telegraph Departments from the Government of India, and that

it is intended to remove these departments to Delhi. Similarly the headquarters of the Chief Inspector of Explosives must remain with the Government of India. The Chief Inspector of Mines is at present resident at Dhanbaid, and it is not proposed to disturb him. There thus remain for consideration the Patent Office and the Geological Survey. The Government of India would be glad to receive, with the opinion of the Chamber of Commerce on the proposals contained in the earlier portion of this letter, their views in regard to these two departments.

5. I am to request that your reply to this communication may be forwarded through the Government of Bombay in order that the Government of India may be favoured with the opinion of His Excellency the Governor in Council on these proposals and your views.—I have, etc.,

R. E. ENTHOVEN,
Secretary to the Government of India.

No. 548 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 28th May 1912.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to acknowledge the receipt of your communication No. 3244-3249, dated April 25th, 1912, inviting the opinion of the Committee of this Chamber upon your proposals on the following points:—

(i) Regarding the position of the Department of Commerce and Industry after the removal of the Government of India from Calcutta.

(ii) A proposed modification in the orders issued in 1905 creating a Director-General of Commercial Intelligence for India.

(iii) The future location of certain Departments subordinate to the Commerce and Industry Department.

2. After giving these proposals their best consideration, my Committee desire me to place before you the following statement of their views :—

3. As regards para. 2, my Committee agree that, in matters affecting the interests of trade and commerce, constant communications and intercourse between the Commerce and Industry Department and the commercial community is not only desirable but essential. They are glad, therefore, to note that the Member and Secretary of the Department will undertake regular tours every year and will probably spend three to four weeks in this City. The first of the periods mentioned, *viz.*, between October 1st and the assembling of the Legislative Council at Delhi for the winter session, is a suitable time for Bombay ; but my Committee ask me to point out that many commercial men do not return from Home until about the middle of November, when the Bombay season commences, and that a visit after this date would therefore be most convenient ; but the Committee of the Chamber will always be glad to see the Member and Secretary at an earlier date, and more especially if Commercial Legislation is impending.

4. My Committee also hope the Member and Secretary will pay a short visit in April. The time spent on such a visit could, they recognize, be only a few days ; but as April is the middle of the busy season in Bombay, any matters then arising regarding Railway Administration, Shipping and Finance could be brought to the direct notice of the Member in charge of the Department.

5. As regards para. 3, which deals with the Commercial Intelligence Department, my Committee are glad to note the Government of India have arrived at the conclusion that the unctions of this Department now require some modification. They agree that the importance of this office will be enhanced by the removal of the Department of Commerce and Industry from Calcutta, and are pleased to note the Government of India are now considering the advisability of duplicating the Office and appointing a second Director for Bombay.

6. My Committee agree that these Officers might be styled Directors of Commercial Intelligence of the Eastern and Western Circles respectively. They desire me however to express a hope that, so far at any rate as the Bombay Office is concerned, the staff

will be on a sufficiently large scale to enable the Department to organize and carry out comprehensive schemes of Commercial Intelligence, such, for instance, as an estimate of the Cotton Crop. This question has been under consideration for some time past, but owing, it is understood, to the inability of the present staff to cope with it nothing has so far been done in the matter.

7. My Committee, however, would go further by suggesting that under the new conditions, the Commercial Intelligence Office might well be made a more important Department as an active branch of Commerce and Industry and be thereby a link between the commercial community of Bombay and the Government of India. If the Office of Commercial Intelligence and the Local Office of the Head Commissioner of Paper Currency, which, it is presumed, will be established in this City, could in some way be brought together and located under the same roof, this end might be attained and there would then be in Bombay, an important Office of the Government of India which would keep Government fully advised of all that is taking place in financial and commercial circles, and would pave the way for the visits of the Member and Secretary of the Department. If this idea could be developed, my Committee feel that the Government of India and the commercial community will assuredly benefit by being in constant touch the one with the other, and this position could be strengthened if the Director of Commercial Intelligence is made, in effect, a representative of Commerce and Industry to whom or through whom representations on all subjects connected with the Department might, if so desired, be made, such representations to be passed on by him to the Commerce and Industry Department and to carry the same weight as if made direct to the Government of India.

8. My Committee fully approve the lines on which it is proposed the two branches of the Intelligence Office should work as detailed in para. 3 of your letter and feel sure that by limiting the area to be visited by each Director, much good will result, for they agree that under present conditions, the whole of India is too great a charge for any one man.

9. My Committee also concur in the anticipation referred to at the end of your para. on this subject that from the measures outlined there will be more constant and direct contact between the

Department of Commerce and Industry and the great commercial centres of all parts of India than has hitherto prevailed, but believe at the same time that, as mentioned above, the Office might with advantage be made a real and constant link between the Government of India and the commercial communities of East and West.

10. As regards the future location of the Geological Survey and Patent Offices referred to in para. 4 of your letter, my Committee see no reason why the Survey should not be in Delhi as they believe its location there will be eventually for the best interests of the country as a whole, and the Patent Office they consider should certainly be in Delhi.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPENDIX I-1.

PIECE-GOODS LIST.

No. 6188-2.

COMMERCIAL INTELLIGENCE DEPARTMENT, INDIA,
CALCUTTA, 7th November 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of the correspondence ending with your letter No. 974, dated the 30th November 1911, I have the honour to state that the revision of the list of cotton piece-goods appended to the Resolution of the Government of India in the Commerce and Industry Department, No. 9321-9327-139, dated the 22nd December 1910, is now under consideration. If you should have any suggestions to offer with a view to revise the list, I should be obliged if you would favour me with your proposals by the end of this month, so as to enable me to send up my recommendations to the Government of India by the 2nd week of December.

Should your Committee consider that there is any truly distinctive description of goods not provided for, samples of such goods should accompany any recommendation for their inclusion.—I have, etc.,

FREDERICK NOEL-PATON,
Director-General of Commercial Intelligence.

No. 1028 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 21st November 1912.

F. NOEL-PATON, Esq.,
DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE,
C/o Collector of Customs,
Bombay

SIR,—I am directed to acknowledge receipt of your letter No. 6188-2, dated 7th instant, regarding the revision of the list of Cotton Piece-goods and to state in reply thereto that my Committee suggest the addition of "Artificial Silk" to the list in question.

2. A sample of the cloth, which is, it is understood, made of cotton and wood pulp, is enclosed herein as requested. It is quite a different article to "Silkette" and my Committee are of opinion it should be classed separately, but the duty at present charged on importations is five per cent.

3. I am to add that my Committee have no further proposals to put forward in this connection.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 9413-9418-102.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(CUSTOMS.)

RESOLUTION.

SIMLA, the 23rd December 1912.

The Governor General in Council is pleased to direct that "wadding" should be deleted from the "List of Cotton Piece-goods" appended to the Resolution in the Department of Commerce and Industry, No. 9321-9327-139, dated the 22nd December 1910.

ORDER.—Ordered that a copy of the Resolution be forwarded to the Government of Bombay, Revenue Department / Madras, Revenue Department / Bengal, Financial Department / Burma, Revenue Department, for information and communication to the Customs authorities and the commercial associations concerned.

Ordered also, that a copy be forwarded to the Director-General of Commercial Intelligence for information.

Ordered also, that the Resolution be published in the Supplement to the *Gazette of India* for general information.

R. E. ENTHOVEN,
Secretary to the Government of India.

APPENDIX I-2.

TARIFF REVISION.

No. 9378-101.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS.

NOTIFICATION.

DELHI, the 21st December 1912.

In exercise of the powers conferred by sections 22 and 23 of the Sea Customs Act, 1878 (VIII of 1878), in modification of the tariff values fixed by the Indian Tariff Act, 1894 (VIII of 1894), as amend- by the Indian Tariff Act (1894) Amendment Act, 1896 (III of 1896), and as further altered from time to time by by Notifications of the Governor General in Council, the Governor General in Council is pleased to fix, with effect from from the 1st January 1913, for the articles specified in column 2 of the schedule hereto annexed, the tariff values stated in column 4 of the said schedule.

R. E. ENTHOVEN,
Secretary to the Government of India.

SCHEDULE IV.—(IMPORT TARIFF).

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Animals, living.			
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds...	...	.....	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	38 0	Five per cent.
3	FRUITS AND VEGETABLES (except fresh fruits and vegetables not separately enumerated, which are free)—			
	Almonds without shell	„	65 0	„
	„ in the shell	„	18 0	„
	„ (kágazi)	„	50 0	„
	Cashew or cajoo kernels... ...	„	22 0	„
	Cocoanuts, Straits	thousand.	65 0	„
	„ others	„	53 0	„
	„ kernel (khopra) ...	cwt.	20 0	„
	Currants	„	24 0	„
	Dates, dry, in bags	„	7 0	„
	„ wet „ baskets and bundles ...	„	5 0	„
	„ „ in pots, boxes, tins and crates	„	8 0	„
	Figs, Persian, dried	„	9 0	„
	Garlic	„	6 0	„
	Hops	...	...	Free.
	Pistachio nuts	cwt.	40 0	Five per cent.
	Prunes, Bussora (álu-Bokhara)...	...	*ad valorem*	„
	Raisins, black	...	„	„
	„ kishmish, Persian Gulf...	...	„	„
	„ Munakka „ „ ...	cwt.	8 8	„
	„ other sorts	...	*ad valorem*	„
	Walnuts, all descriptions ...	...	„	„
	All other sorts of fruits and vegetables	...	„	„
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour	...	...	Free.
5	MINERAL AND ÆRATED WATERS, and all unfermented and non-alcoholic beverages	...	*ad valorem*	Five per cent

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink —*contd.*			
6	PROVISIONS, OILMAN'S STORES, AND GROCERIES—		Rs. a.	
	Bacon	...	*ad valorem*	Five per cent.
	Beef and Pork	...	,,	,,
	Bèche de mer	...	,,	,,
	Butter	lb.	1 4	,,
	Cassava, Tapioca or Sago ...	cwt.	13 6	,,
	Cheese	...	*ad valorem*	,,
	China preserves in syrup ...	cwt. (nett)	23 0	,,
	,, ,, dry, candied ...	lb.	0 5	,,
	Cocum	cwt.	4 8	,,
	Fish-maws	...	...	Free.
	Flour	...	*ad valorem*	Five per cent.
	Ghi	cwt.	65 0	,,
	Margarine	...	*ad valorem*	,,
	Pork hams...	...	,,	,,
	Shark-fins	...	...	Free.
	Singally and sozille	...	...	,,
	Vinegar, in casks	...	*ad valorem*	Two and one-half per cent.
	,, not in casks— Persian	...	,,	Five per cent.
	Indian...	...	,,	,,
	All other sorts of provisions, oilman's stores, and groceries ...	...	,,	,,
7	SPICES—			
	Betelnuts, raw, whole, split or sliced, from Goa ...	cwt.	13 8	,,
	,, ,, ,, Straits and Dutch East Indies	,,	8 0	,,
	Betelnuts, whole, from Ceylon...	,,	11 0	,,
	,, raw, split (sun-dried) from Ceylon ...	,,	16 0	,,
	,, —all other sorts ...	...	*ad valorem*	,,
	Chillies, dry	cwt.	12 0	,,
	Cloves	,,	44 0	,,
	,, stems and heads	,,	10 0	,,
	,, in seeds, narlavang ...	,,	13 0	,,
	Ginger, dry	,,	24 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink— *concld.*		Rs. a.	
	SPICES—*concld.*			
	Mace	lb.	1 12	Five per cent.
	Nutmegs	,,	0 5½	,,
	,, in shell	,,	0 3½	,,
	Pepper, black	cwt.	32 0	,,
	,, white	,,	52 0	,,
	All other sorts of spices	...	*ad valorem*	,,
8	SUGAR, crystallised, beet	cwt.	13 12	,,
	,, ,, and soft, refined in China ...	,,	14 0	,,
	,, ,, ,, ,, from Java, 23 Dutch standard and above.	,,	11 8	,,
	,, ,, ,, ,, from Java, 16 to 22 Dutch standard.	,,	10 8	,,
	,, ,, ,, ,, from Java 15 Dutch standard and under.	,,	9 0	,,
	,, ,, ,, ,, from Mauritius, equal to 16 Dutch standard and over.	,,	13 4	,,
	Molasses from Java	,,	2 4	,,
	,, ,, other countries ...	,,	2 12	,,
	Sugar, all other sorts, including saccharine produce of all kinds and confectionery...	...	*ad valorem*	,,
9	TEA, black	lb.	0 11½	,,
	,, green	,,	0 10½	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.		Rs. a.	
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	...	*ad valorem*	Five per cent.
	Alkali, Indian (sajji-khar) ...	cwt.	2 4	,,
	Alum	,,	4 12	,,
	Arsenic (China mansil)	,,	20 0	,,
	,, other sorts	...	*ad valorem*	,,
	Bicarbonate of soda	cwt.	5 8	,,
	Copperas, green	...	*ad valorem*	Two and one-half per cent.
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, including detonators and blasting fuse	...	,,	Five per cent.
	Sal ammoniac	cwt.	31 0	,,
	Sulphate of copper	,,	19 0	,,
	Sulphur (brimstone), flour ...	,,	5 8	,,
	,, (,,), roll ...	,,	5 4	,,
	,, (,,), rough ...	,,	4 8	,,
	All other sorts of chemical products and preparations, including saltpetre, borax, grape-sugar and glucose, but excluding nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, nitrate of lime, calcium cyanide and mineral superphosphates, which are free ...	...	*ad valorem*	
11	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	...	,,	,,
	,, Socotra	...	,,	,,
	Aloe-wood	...	,,	,,
	Anti-plague serum	...	...	Free.
	Asafœtida (hing)	cwt.	110 0	Five per cent.
	,, coarse (hingra) ...	,,	30 0	,,
	Atáry, Persian	...	*ad valorem*	,,
	Banslochan (bamboo camphor)...	lb.	0 7	,,
	Brimstone (amalsára)	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—*contd.*		Rs. a.	
	DRUGS, MEDICINES AND NARCOTICS—*contd.*			
	Calumba root	cwt.	10 0	Five per cent.
	Camphor, refined, cake	lb.	1 6	,,
	,, partially refined, cake, in blocks of about 13 lbs.	,,	1 2	,,
	,, in powder	...	*ad valorem*	,,
	Cassia lignea	cwt.	28 0	,,
	China root (chobchini), rough ...	,,	9 0	,,
	,, (,,), scraped...	,,	15 0	,,
	Cocaine	...	*ad valorem*	,,
	Cubebs	cwt.	100 0	,,
	Galangal, China	,,	6 0	,,
	Pellitory (akalkara)	...	*ad valorem*	,,
	Peppermint crystals	...	,,	,,
	Quinine and other alkaloids of cinchona	...	...	Free.
	Salep	cwt.	150 0	Five per cent.
	Senna leaves	...	*ad valorem*	,,
	Storax, liquid (rose melloes or salaras)	cwt.	35 0	,,
	All other sorts of drugs, medicines and narcotics, except opium and tobacco (for which see Schedule III)	...	*ad valorem*	,,
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent.	lb.	1 $3\frac{1}{4}$	,,
	,, ,, ,, 50 ,, ...	,,	1 7	,,
	,, ,, ,, 60 ,, ...	,,	1 $10\frac{1}{2}$	,,
	,, ,, ,, 70 ,, ...	,,	1 $14\frac{1}{2}$	,,
	,, ,, ,, 80 ,, ...	,,	2 2	,,
	,, ,, ,, 100 ,, ...	,,	2 8	,,
	,, moist, 10 ,, ...	,,	0 $4\frac{1}{2}$	,,
	,, ,, ,, 16 ,, ...	,,	0 $6\frac{1}{2}$	,,
	,, ,, ,, 20 ,, ...	,,	0 $7\frac{1}{2}$	,,
	Aniline ,, ,, indigo, blue...	,,	0 6	,,
	,, ,, dry	,,	0 14	,,
	,, salts	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—*concld.*		Rs. a.	
	DYEING AND TANNING MATERIALS—*concld.*			
	Avar bark	cwt.	3 12	Five per cent.
	Buzgand (gulpista)	...	*ad valorem*	,,
	Cochineal	lb.	0 15	,,
	Gallnuts (myrabollams)... ...	...	*ad valorem*	,,
	,, Persian	cwt.	35 0	,,
	Madder or manjit...	...	*ad valorem*	,,
	Orchilla weed	...	,,	,,
	Sappan wood and root	...	,,	,,
	Turmeric	...	,,	,,
	All other sorts of dyeing and tanning materials	...	,,	,,
	Metals and Manufactures of Metals.			
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour. [*Exceptions, which are free*: (i) Water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which the Governor General in Council may, by notification in the *Gazette of India*, exempt; (ii) the following agricultural implements, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers,			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	HARDWARE AND CUTLERY—*concld.*			
	harrows, clod-crushers, seed-drills, hay-tedders, and rakes; (iii) the following dairy appliances, when constructed, so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers and butter workers; (iv) the following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks; (v) box backs and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or mill-owner, and certified by him to be intended exclusively for use in his mill]...	.....	*ad valorem*	Five per cent
14	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines and other machines in which the prime-mover is not separable from the operative parts ...	.....	...	Free.
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.* MACHINERY, ETC.—*concld.*		Rs. a.	
	labour, or which before being brought into use require to be fixed with reference to other moving parts, and including belting of all materials for driving machinery	...	...	Free.
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	Note.—Machinery and component parts thereof made of substances other than metal are included in this entry.			
16	METALS, unwrought and wrought, and articles made of metals—			
	Brass, orsidue and leaves, European	...	*ad valorem*	Five per cent.
	„ orsidue and leaves, China.	...	„	„
	„ patent or yellow metal, sheets weighing 1 lb. or above, per square foot, and sheathing, braziers, and plates	cwt.	50 0	„
	„ patent or yellow metal, (old)	„	35 0	„
	„ sheets, flat or in rolls, weighing less than 1 lb. per square foot	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Metals and Manufactures of Metals—*contd.*			
15	METALS, unwrought and wrought, and articles made of metals—*concld.*			
	Brass wire...	...	*ad valorem*	Five per cent.
	„ all other sorts	...	„	„
	Copper, bolt and bar, rolled ...	...	„	„
	„ braziers, sheets, plates and sheathing	cwt.	60 0	„
	„ nails and composition nails	...	*ad valorem*	„
	„ old	cwt.	43 0	„
	„ pig, tiles, ingots, cakes, bricks and slabs ...	„	54 0	„
	„ China, white, copperware	lb.	2 0	„
	„ foil or dankpana, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	2 2	„
	„ foil or dankpana, coloured, 10 to 11 in. × 4 to 5 in.	„	2 4	„
	„ wire, including phosphor-bronze...	...	*ad valorem*	„
	„ all other sorts, unmanufactured and manufactured except current coin of the Government of India, which is free... ...	...	„	„
	German silver	...	„	„
	Gold bullion and coin	...	...	Free.
	Gold leaf	...	*ad valorem*	Five per cent.
	Iron anchors and cables... ...	...	„	One per cent.
	„ Lowmoor and similar qualities, all descriptions ...	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron, angle, T, other than Lowmoor or Swedish ...	ton	100 0	One per cent.
	„ angle, T, and hoop, other than Lowmoor or Swedish, if galvanized, tinned, or lead-coated ...	...	*ad valorem*	„
	„ bar, Swedish and similar qualities	ton	183 0	„
	„ „ Swedish and similar qualities, nail-rod, round-rod & square under half an inch in diameter....	„	195 0	„
	„ „ other kinds	„	100 0	„
	„ „ „ „ nail-rod, round-rod & square, under half an inch in diameter	„	105 0	„
	„ „ other kinds, if galvanized, tinned, or lead-coated	...	*ad valorem*	„
	„ beams, joists, pillars, girders, screw-piles, bridge-work, & other such descriptions of iron imported exclusively for building purposes ..	...	„	„
	„ channel, including channel for carriages	...	„	„
	„ plate and sheet, Swedish and charcoal	...	„	„
	„ bars, plates, and sheets, Swedish and charcoal, if galvanized, tinned, or lead-coated	...	„	„
	„ plate, other kinds, above ⅛ inch thick, and strips ...	ton	120	„
	„ sheets other kinds, up to ⅛ inch thick ...	„	125 0	„
	„ sheets (other than corrugated), plates, or strips other kinds, if galvanized, tinned, lead-coated, chequered or planished ...	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron sheets, corrugated, galvanised or black	ton	190 0	One per cent.
	,, hoop	,,	130 0	,,
	,, nails, rose, wire, and flat-headed	cwt.	10 0	,,
	,, nails, other kinds, including galvanized, tinned, or lead-coated	...	*ad valorem*	,,
	,, nuts and bolts, also hooks and nuts for roofing, galvanized or black ...	...	,,	,,
	,, old	cwt.	2 8	,,
	,, pig	...	*ad valorem*	,,
	,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	...	,,	,,
	,, rails, chairs, sleepers and bearing, and fishplates, spikes (commonly known as dog spikes), switches, and crossings, other than those described in No. 60, also lever-boxes, clips, and tie-bars	...	,,	,,
	,, rice-bowls	...	,,	,,
	,, ridging, guttering, and continuous roofing ...	...	,,	,,
	,, rivets and washers, all sorts	...	,,	,,
	,, wire, including fencing wire and wire rope, but excluding wire-netting...	...	,,	,,
	,, cans, tinned, when imported containing petroleum, which is separately assessed to duty at one anna and six pies per Imperial gallon under No. 16 ...	can	0 3½	Five per cent.
	,, all other sorts, including discs or circles and wire-netting	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Lametta	...	*ad valorem*	Five per cent.
	Lead, all sorts (except sheets for tea-chests, which are free) ...	...	,,	,,
	Quicksilver	lb.	1 12	,,
	Shot, bird	cwt.	20 0	,,
	Steel anchors and cables ...	...	*ad valorem*	One per cent.
	,, blooms	...	,,	,,
	,, angle, T, ...	ton	100 0	,,
	,, ,, ,, and hoop, if galvanized, tinned or lead-coated	...	*ad valorem*	,,
	,, bars (other than cast steel).	ton	100 0	,,
	,, ,, Swedish and similar qualities...	...	*ad valorem*	,,
	,, ,, nail-rod, round rod, and square, under ½ inch in diameter	ton	105 0	,,
	,, ,, galvanized, tinned, lead-coated, planished, or polished	...	*ad valorem*	,,
	,, channel, including channel for carriages	...	,,	,,
	,, plates above ⅛ inch thick, and strips	ton	120 0	,,
	,, sheets up to ⅛ inch thick...	,,	125 0	,,
	,, sheets (other than corrugated), plates, or strips, if galvanized, tinned, lead-coated, chequered or planished	...	*ad valorem*	,,
	,, sheets, corrugated, galvanized or black	ton	190 0	,,
	,, hoop...	,,	130 0	,,
	,, nails...	...	*ad valorem*	,,
	,, nuts and bolts, also hooks and nuts for roofing, galvanized or black ...	...	,,	,,
	,, old	cwt.	2 8	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*concld.*		Rs. a.	
15	METALS, unwrought and wrought, and articles made of metals—*concld.*			
	Steel beams, joists, pillars, girders, screwpiles, bridge-work, and other such descriptions of steel, imported exclusively for building purposes ...	...	*ad valorem*	One per cent.
	,, cast and blistered, including spring and tub steel...	...	,,	,,
	,, ridging, guttering, and continuous roofing	...	,,	,,
	,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.	...	,,	,,
	,, rails, chairs, sleepers, and bearing and fishplates, spikes (commonly known as dog spikes), switches, and crossings, other than those described in No. 60, also lever-boxes, clips, and tie-bars	...	,,	,,
	,, rivets and washers, all sorts	...	,,	,,
	,, wire, including fencing wire and wire rope, but excluding wire-netting	...	,,	,,
	,, cans, tinned, when imported containing petroleum, which is separately assessed to duty at one anna and six pies per Imperial gallon under No. 16 ...	can	0 3½	Five per cent.
	,, all other sorts, including discs or circles and wire-netting	...	*ad valorem*	,,
	Tin block	cwt.	160 0	,,
	,, foil, and other sorts... ...	...	*ad valorem*	,,
	Zinc or spelter, nails	...	,,	,,
	,, ,, tiles or slabs, soft,	cwt.	25 0	,,
	,, ,, ,, ,, hard.	,,	30 0	,,
	,, ,, all other sorts, including boiler tiles ...	...	*ad valorem*	,,
	All other sorts of metals... ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	OILS.			
16	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon.	...	One anna and six pies.
	PETROLEUM, which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes.	...	*ad valorem*	Five per cent.
	PETROLEUM, which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel or for some sanitary or hygienic purpose ...	...	"	"
	Cocoanut-oil	cwt.	27 0	"
	All other sorts of oil, animal or vegetable (including otto of all kinds), and mineral, including paraffin wax	...	*ad valorem*	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured.		Rs. a.	
17	APPAREL, including drapery, haberdashery, and millinery, and Military and other uniforms and accoutrements, but excluding cotton-hosiery (for which see No. 30) and boots and shoes (for which see No. 45) and excluding also uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free ...	...	*ad valorem*	Five per cent.
18	ART, WORKS OF, except (1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used, in their construction, whether worked or not, which are free	...	,,	,,
19	BAMBOOS, common, grass, hay, rushes, straw, and leaves...	...	...	Free.
20	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music, and manuscripts	...	...	,,
21	BRISTLES AND FIBRE, for brushes and brooms	...	...	,,
22	BRUSHES AND BROOMS, all sorts ...	...	*ad valorem*	Five per cent.
23	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fire-clay, earthenware piping, lime, and other kinds not otherwise described	...	,,	,,
24	CABINET-WARE AND FURNITURE ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
24*a*	CHALLENGE CUPS OR TROPHIES, which have been won by any Military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India ... ... Provided that the articles are certified by the Officer Commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners.	..	...	Free.
25	CARRIAGES AND CARTS, including motor cars, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime-mover, which are free ...	...	*ad valorem*	Five per cent.
26	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, China, and porcelain (for which see No. 32) ...	...	,,	,,
27	CLOCKS, WATCHES, and other Time-keepers, and parts thereof ...	...	,,	,,
28	COAL, COKE, AND PATENT FUEL ...	...	...	Free.
29	CORDAGE, Rope and Twine made of any vegetable fibre	...	*ad valorem*	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
30	COTTON, AND ARTICLES MADE OF COTTON—			
	Cotton, raw	...	...	Free.
	„ twist and yarn	...	...	„
	„ sewing and darning thread	...	...	„
	„ piece-goods, hosiery, crochet cotton thread and all other manufactured cotton goods not otherwise described...	...	*ad valorem*	Three and one-half per cent.
31	EARTH, COMMON CLAY, AND SAND.	...	...	Free.
32	EARTHENWARE (except earthenware piping, for which see No. 23), China, China clay, porcelain, and imitation or false coral	...	*ad valorem*	Five per cent.
33	FANS OF ALL KINDS, except common palm-leaf fans, which are free ...	...	„	„
34	FIREWORKS, all sorts, including fulminating-powder	...	„	„
35	FLAX AND ARTICLES MADE OF FLAX, including linen-thread ...	...	„	„
36	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	...	„	„
37	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	...	„	„
	Cutch and gambier	cwt.	20 0	„
	Gamboge	lb.	1 12	„
	Gum Ammoniac	cwt.	20 0	„
	„ Arabic	„	25 0	„
	„ Bdellium	...	*ad valorem*	„
	„ Benjamin, ras	cwt.	30 0	„
	„ „ cowrie	„	80 0	„
	„ Bysabol (coarse myrrh) ...	„	27 0	„
	„ Olibanum or frankincense.	...	...	Free.
	„ Persian (false)	cwt.	15 0	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
37	GUMS, GUM-RESINS, and articles made of gum or gum-resin—*contd.*			
	Myrrh	cwt.	30 0	Five per cent.
	Rosin	"	15 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha...	...	*ad valorem*	"
38	HEMP, including Manila hemp, and articles made therefrom	...	"	"
39	HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold beaters' skins, and all other descriptions of hides or skins	...	"	"
40	HORN	...	...	Free.
	" articles made of, not otherwise described	...	*ad valorem*	Five per cent.
41	INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof— Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling, which are free	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*			
			Rs.	
	INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof—*contd.*			
	All band instruments (other than stringed instruments), imported by a native regiment of His Majesty's Regular Forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion, and certified by the Officer Commanding the regiment or unit or the Officer in charge of the Military Police Battalion to be for the *bonâ fide* exclusive use of the Regimental band, or the band attached to the Military Police Battalion, as the case may be, and the following accessories thereto, are also free of duty:—			
	Bags for bagpipes.			
	Cardholders.			
	Carriages (brown or black).			
	Cases for reeds and mouthpieces.			
	Cases (leather or wooden).			
	Chanters, pipe, and practice.			
	Cleaners for brass and reed instruments.			
	Cord for bagpipes.			
	Crooks.			
	Drones for bagpipes.			
	Drum heads.			
	Drum sticks.			
	Drum flesh hoops.			
	Fingertops.			
	Green broadcloth for drums.			
	Green silk ribbon for drums.			
	Key pads for reed instruments.			
	Ligatures for reed instruments.			
	Mouthpieces and caps therefor.			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
	INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof—*contd.*			
	Mutes for brass instruments.			
	Pipe tassels for bagpipes.			
	Reeds.			
	Ribbons for bagpipes.			
	Ropes for drums.			
	Shanks and slides for brass instruments.			
	Silver buckles for drums.			
	Silver buttons for drums.			
	Springs.			
	Snares.			
	Taps for brass instruments.			
	Valve corks.			
	Valve tops and needles ...	...	*ad valorem*	Five per cent.
42	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	cwt.	300 0	,,
	,, tusks (other than hollows, centres, and points), each exceeding 20lbs. in weight, and hollows, centres, and points, each weighing 10lbs. and over...	,,	850 0	,,
	Elephants' tusks (other than hollows, centres, and points) not less than 10lbs. and not exceeding 20lbs. each, and hollows, centres, and points, each weighing less than 10lbs...	,,	750 0	,,
	Elephants' tusks, each less than 10lbs. (other than hollows, centres, and points)	,,	500 0	,,
	Sea-cow or moye teeth, each not less than 4lbs.	,,	200 0	,,
	Sea-cow or moye teeth, each not less than 3lbs. and under 4lbs.	,,	175 0	,,
	Sea-cow or moye teeth, each less than 3lbs.	,,	125 0	,,
	All other sorts, manufactured and unmanufactured	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
43	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain .. .. (Other than European.)	tola	1 2	Five per cent.
	„ embossed or chased. (Other than European.)	„	1 6	„
	All other sorts, except precious stones and pearls, unset, which are free	...	*ad valorem*	„
44	JUTE, raw	...	...	Free.
	„ articles made of, except second-hand or used gunny bags, which are free	...	*ad valorem*	Five per cent.
45	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery, except saddlery of a Military pattern imported by an Officer of His Majesty's Regular Forces and forming part of the equipment with which he is required to supply himself under Army Regulations, which is free ...	...	„	„
46	MALT	...	„	„
47	MANURES of all kinds, including animal bones	...	...	Free.
48	OIL-CAKE, also bran, fodder, and cattle-food of all kinds	...	...	„
49	OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	...	*ad valorem*	Five per cent.
50	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—			
	Lead, red, dry	cwt.	17 0	„
	„ white, dry	„	20 0	„
	Ochre, other than European, all colours	„	5 0	„
	Paints, composition	...	*ad valorem*	„
	„ patent driers	...	„	„
	Turpentine	Imperial gallon	3 12	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
50	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals —*contd.*			
	Verdigris	...	*ad valorem*	Five per cent.
	Vermilion, Canton	box of 90 bundles.	115 0	"
	Zinc, white, dry	...	*ad valorem*	"
	All other sorts, including glue and putty	...	"	"
51	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs, and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book or parcel post, which are free ...	...	"	"
	" articles made of paper and papier-mâché	...	"	"
52	PERFUMERY—			
	Gowla, husked and unhusked ...	cwt.	47 0	"
	Kapurkachri (zedoary)	"	15 0	"
	Patch leaves (patchouli) ...	"	20 0	"
	Rose-flowers, dried	"	25 0	"
	Rose-water...	Imperial gallon.	2 6	"
	All other sorts, except perfumed spirit (for which see Schedule III)	...	*ad valorem*	"
53	PITCH, TAR AND DAMMER—			
	Bitumen	...	"	"
	Dammer	...	"	"
	Pitch, American and European.	...	"	"
	" coal	...	"	"
	Tar, American and European...	...	"	"
	" coal	...	"	"
	" mineral	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
54	PLANTS AND BULBS, living, also dried for herbaria	..	...	Free.
55	PRECIOUS STONES AND PEARLS, unset (including the stones generically known as Cambay stones, such as agates, cornelians and onyx).	...	...	,,
56	PULP of wood, straw, rags, paper, and other materials	...	...	,,
57	PRINTING AND LITHOGRAPHING MATERIALS, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereo-typing apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper	...	...	,,
58	RAGS	...	...	,,
59	RACKS for the withering of tea leaf.	...	...	,,
60	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brakegear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a Railway Company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing :	...	...	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.* RAILWAY MATERIAL—*contd.*		Rs. a.	
	Provided that for the purpose of this exemption "railway" means a line of Railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State, under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.	...	...	Free.
61	SEEDS, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free—			
	All sorts	...	*ad valorem*	Five per cent.
62	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos.	...	,,	,,
	,, white, live	...	,,	,,
	,, ,, dead	...	,,	,,
	Cowras	...	,,	,,
	Cowries, bazar, common ...	cwt.	4 0	,,
	,, yellow, superior quality	,,	5 8	,,
	,, Maldive	,,	7 0	,,
	,, Sankhla	,,	145 0	,,
	Mother-of-pearl, nacre	...	...	Free.
	Nakhla	cwt.	105 0	Five per cent.
	Tortoise-shell	lb.	13 0	,,
	,, nakh	,,	5 0	,,
	All other sorts, including articles made of shell, not otherwise described	...	*ad valorem*	,,
63	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats, and barges, imported entire or in sections	...	...	Free.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
64	SILK AND ARTICLES MADE OF SILK—			
	Bokhara	lb.	9 0	Five per cent.
	Floss	...	*ad valorem*	,,
	Piece-goods	...	,,	,,
	Sewing thread, China	...	,,	,,
	Raw silk—Indo-China, and yellow Shanghai	lb.	5 0	,,
	Thonkoon or Duppion silk white Shanghai ...	,,	3 4	,,
	Mathow	,,	3 6	,,
	Other kinds of China including re-reeled Silk...	,,	6 8	,,
	Waste and Kachra ...	...	*ad valorem*	,,
	Punjam	lb.	2 6	,,
	Persian	,,	4 8	,,
	Siam	,,	3 6	,,
	All other sorts, including cocoons.	...	*ad valorem*	,,
65	SOAP	...	,,	,,
66	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	...	...	Free.
67	STATIONERY, excluding paper (for which see No. 51)	...	*ad valorem*	Five per cent.
68	STONE AND MARBLE, and articles made of stone and marble... ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Other Articles, unmanufactured and manufactured—*concld.*			
69	TALLOW AND GREASE, including stearine	...	*ad valorem*	Five per cent.
70	TEA CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	...	...	Free.
71	TEXTILE FABRICS, not otherwise described	...	*ad valorem*	Five per cent.
72	TOILET REQUISITES, not otherwise described	...	,,	,,
73	TOYS, including toy-books, and requisites for all games	...	,,	,,
74	UMBRELLAS, parasols and sunshades of all kinds	...	,,	,,
75	WALKING STICKS and sticks for umbrellas, parasols and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines ...	...	,,	,,
76	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described	...	,,	,,
77	WOOL, Raw	...	...	Free.
	,, articles made of, including felt	...	*ad valorem*	Five per cent.
78	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule... ...	...	,,	,,

APPENDIX I-3.

TRADE AND NAVIGATION RETURNS.

No. R/36 of 1912-13.

REPORTER GENERAL'S OFFICE,
BOMBAY, 11th April 1912.

The SECRETARY TO THE CHAMBER OF COMMERCE,
Bombay.

SIR,—Adverting to the correspondence ending with your letter No. 973 of 30th November last, I have the honour to request you to favour me with further opinion of the Committee of the Chamber on the subject.

2. In my previous letter to which your letter under reference was a reply, I had proposed to discontinue in the Table of General Imports, Foreign Trade (No. 16 of Part 1) of the Annual Statement of the Trade and Navigation of the Bombay Presidency, the separate specification of such Tariff heads as have an annual trade value of less than Rs. 5,000. To this proposal your Committee agreed. I now find on further consideration that owing to the adoption by the Government of India of the new system with effect from 1st April 1911 of registration of imports of trade according to country of consignment in place of the old system—according to the country of shipment—the table in question will need be reconstructed. I have, however, no record of imports classified under Tariff heads according to the country of consignment for the years 1907-1908 to 1910-1911, and the table in question will therefore be blank as regards the imports of these four years.

3. Again with effect from 1912-1913 the Government of India have prescribed a revised list of articles under which imports and

exports are to be specified in the trade accounts (a copy herewith enclosed). This change will necessitate the merging of certain Tariff heads under one trade head. For example certain descriptions of Iron and Steel which are shown separately in the Import Tariff Schedule will in future be grouped together to constitute one head—"Iron or Steel" according to the new list..

4. It will thus be seen that as far as the showing of the Tariff heads are concerned the table will not be complete for the next five years, nor will it show all the heads separately as explained above even after that period.

5. In these circumstances I propose to omit in future the Tariff heads from the table. I would add, however, that the revised list of articles introduced by the Government of India, includes several of the Tariff heads. This list has moreover been largely extended so as to meet the requirements of the public, and will, I think, adequately compensate for any loss of information that may be entailed by the disappearance of the Tariff heads from the table. But before coming to a decision I should be glad of the opinion of the Committee as to whether there is any objection from the point of view of the mercantile public to this proposal.—I have, etc.,

M. M. S. GUBBAY,
Collector of Customs.

"DEPARTMENT OF COMMERCE AND INDUSTRY.

(STATISTICS.)

Proposals for improving Statistics of Indian Sea-borne Trade.

No. 93—100—17, dated Calcutta, the 8th January 1912.

The Government of India have had under consideration certain proposals for improving the statistics of Indian Sea-borne Trade. In his despatch No. 184 (Revenue), dated the 25th October 1907, the Secretary of State forwarded for the consideration of the Government of India a copy of a Resolution, adopted at the Colonial

Conference of 1907, in favour of greater uniformity in the trade statistics of the British Empire, together with a note which had been prepared by the Board of Trade containing certain suggestions as to the manner in which the desired uniformity should be secured.

2. The proposals considered by the Government of India were directed to the attainment of three objects ; firstly, the improvement of the system of classification at present employed in the Sea-borne Trade Statistics of India ; secondly, the revision of the method of arrangement of articles in the detailed tables ; and, thirdly, the revision and amplification of the lists of articles to be distinguished separately.

3. The existing system of classification in the Sea-borne Trade Statistics of India shows the articles under seven main heads as follows :—

I.—Animals, living.

II.—Articles of food and drink.

III.—Metals and manufactures of metals.

IV.—Chemicals, Drugs, Medicines and Narcotics, Dyeing and Tanning Materials.

V.—Oils.

VI.—Raw materials and unmanufactured articles.

VII.—Articles manufactured and partly manufactured.

This system of classification, which was introduced into the Indian statistics in 1885, was based on that adopted in the Import Summaries of the monthly statistics of the United Kingdom in 1884. It has, however, been discarded from the latter since 1903, and is undoubtedly defective in so far as it ignores the broad lines of classification of articles, (*a*) with reference to their nature, and (*b*) with reference to the purposes for which they are used. The classification now adopted in the trade accounts of the United Kingdom distinguishes between four main heads :—

(1) Food, drink and tobacco.

(2) Raw materials and articles mainly unmanufactured.

(3) Articles wholly or mainly manufactured.

(4) Miscellaneous and unclassified (including parcel Post).

The Government of India have decided to abandon the present system of classification into seven main heads and to introduce the system of classification into four main heads as specified above. This classification will be adopted in the Summaries which will be prefixed to the Monthly Accounts and to the Annual Statement of the Sea-borne Trade of British India, on the model of those prefixed to the Monthly Accounts and Annual Statement of the Trade of the United Kingdom with Foreign Countries and British Possessions. A classification of Summaries, also in the form appended to this Resolution, will be substituted for the 'Classified List of Articles the trade of which is separately recorded in Tables 9 to 11' which is at present prefixed to the Tables of Accounts in Volume I of the Annual Statement of the Sea-borne Trade of British India.

4. With regard to the method of arrangement of articles in the detailed tables following the Summaries, the Government of India have decided to adopt, so far as possible, both in the Monthly Accounts and Annual Statement, the arrangement followed in the United Kingdom returns. In the detailed tables of these returns there is no subdivision under main heads, but the articles are arranged continuously in alphabetical order, provision being made for grouping together within the alphabetical order such articles as are related industrially or commercially. The arrangement which will be adopted in the Indian tables is shown in the lists of articles imported, exported or re-exported, appended to this Resolution. It should be observed, however, that this arrangement will not affect Tables 8 and 10 in Volume II of the Annual Statement of the Sea-borne Trade of British India, which, as they have special reference to payment of Customs duty, will follow, as at present, the arrangement of articles adopted in the Schedules to the Import Tariff. For convenience of reference to the Summaries and Classification of Summaries mentioned in the preceding paragraph, there will be shown opposite to each article in the detailed tables a number indicating its appropriate main group in the Summaries and a letter indicating its position within that group

5. With regard to the revision and amplification of the list of articles separately enumerated in the returns of Sea-borne Trade, a list of articles to be dealt with was prescribed by the Government of India in 1875, and was last revised in 1897. An attempt was subsequently made in 1905 to distinguish the more important articles comprised in the sub-heading 'Other sorts,' but it was not found possible at that time to complete the revision contemplated. The matter has again been taken up, and three revised lists of articles imported, exported and re-exported, have now been framed after reference to the several maritime Chambers of Commerce. These lists are appended to this Resolution. The main differences between them and the list of 1875, as subsequently revised, are as follows:—

(1) The scope of some of the existing comprehensive headings has been narrowed by the elevation of certain sub-heads to the position of independent heads. For example, the comprehensive heading 'Hardware and Cutlery including Electro-plated ware' has been split up into 'Cutlery' under 'C' and 'Electro-plated ware' under 'E.' The ground on which this change has been effected is that the sub-heads in question constitute distinct branches of trade or manufacture, and, as such, their subordination to, or grouping with, other sub-heads is undesirable.

(2) A considerable number of articles, the trade in which is at present registered under the sub-head 'Other sorts' or 'All other articles unenumerated,' have been selected for separate enumeration.

(3) Certain items which occur in the existing list, but which now represent trade on a relatively small scale, have been omitted from the revised lists Such omitted articles will be merged in the relevant 'Other sorts' sub-heads or in the head 'All other articles unenumerated.'

6. The new lists will be adopted along with the revised system of classification and arrangement above described in the trade returns with effect from the 1st April 1912. The immediate result of the amplification should be to make the published statistics of the Sea-borne Trade of India more useful, and to facilitate comparison with

the statistics of other countries. The question of additions to, or alterations in, the lists will in future be considered annually by the Director-General of Commercial Intelligence in the light of applications received or of other information.

7. The changes detailed above will also be introduced into the several tables of the annual volumes of sea-borne trade published by the maritime Local Governments.

8. The Government of India are satisfied that no loss of information now presented will be entailed by the abandonment of the existing classification into seven main heads, or by the changes to be introduced in the list of articles and in the tables of the published accounts. With the exception of the items which have been omitted as being too unimportant for retention, the existing detailed heads will be preserved under the revised arrangement. As regards such heads the retrospect will therefore not be affected by the changes proposed, and continuity of record in respect of individual items will not be lost.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Government of

Madras, Revenue Department,
Bombay, Revenue Department,
Bengal, Financial Department,
Burma, Revenue Department,
Eastern Bengal and Assam, Financial Department,

for information and further necessary action.'

Ordered also that a copy of this Resolution be forwarded to the

Financial Department
Director-General of Commercial Intelligence

for information.

Ordered also that the Resolution be published in the Supplement to the *Gazette of India* for general information.

R. E. ENTHOVEN,

Offg. Secretary to the Government of India.

CLASSIFICATION OF SUMMARIES.

CLASSIFICATION, BY SECTIONS, OF THE ARTICLES SPECIFIED IN THE TABLES OF IMPORTS OF THE SEA BORNE TRADE OF BRITISH INDIA WITH FOREIGN COUNTRIES.

N.B.—The classification shown below will also be followed in the Summaries relating to Exports and Re-exports.

Classes and Sections.	Articles.	
I.—FOOD, DRINK, AND TOBACCO.		
A. FISH (*excluding* CANNED FISH)—	1. Fish, dry, unsalted. 2. ,, ,, salted. 3. Fishmaws and sharkfins.	4. Fish, wet, salted (*ngápi*). 5. Fish, other sorts.
FRUITS AND VEGETABLES—	1. Fresh fruits and vegetables— (*a*) Fresh fruits— (i) Cocoanuts. (ii) Others. (*b*) Fresh vegetables of all kinds.	2. Fruits and vegetables: dried, salted, or preserved, *not being* canned or bottled— (*a*) Almonds. (*b*) Currants and raisins. (*c*) Dates. (*d*) Other sorts.
C. GRAIN, PULSE, AND FLOUR—	1. Barley. 2. Gram. 3. Jawar and Bajra. 4. Oats. 5. Pulse 6. Rice in the husk.	7. Rice, not in the husk. 8. ,, flour. 9. Wheat. 10. ,, flour in bags. 11. Others sorts.
D. LIQUORS—	1. Ale, beer, and porter. 2. Cider and other fermented liquors. 3. Spirit— (*a*) Brandy. (*b*) Gin. (*c*) Liqueurs. (*d*) Rum (*e*) Whisky. (*f*) Other sorts. 4. Wines— (*a*) Champagne and other sparkling wines.	4. Wines—*contd.* (*b*) Port. (*c*) Still red wines, *other than* Port. (*d*) Sherry, Madeira, and Marsala. (*e*) Still white wines, *other than* Sherry, Madeira and Marsala. (*f*) Other sorts, *including* Vermouth and Ginger wine.
E. PROVISIONS AND OILMAN'S STORES—	1. Bacon and hams. 2. Biscuits and cakes. 3. Butter (*including* canned). 4. Cheese (*including* canned).	5. Cocoa and chocolate. 6. Farinaceous and patent foods. 7. Ghi. 8. Jams and Jellies. 9. Lard.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
I.—FOOD, DRINK, AND TOBACCO —*contd.*		
E. PROVISIONS AND OILMAN'S STORES —*contd.*	10. Milk, condensed and preserved, *including* milk cream. 11. Pickles, chutnies, sauces and condiments. 12. Vinegar (*excluding* bottled vinegar).	13. Other sorts of provisions— (*a*) Canned and bottled provisions (*not specied* elsewhere). (*b*) Others.
F. SPICES—	1. Betelnuts. 2. Cardamoms. 3. Cassia. 4. Chillies. 5 Cinnamon.	6. Cloves. 7. Ginger. 8. Nutmegs. 9. Pepper. 10. Other sorts.
G. SUGAR—	1. Sugar, 16 Dutch standard and above. 2. Sugar, 15 Dutch standard and below.	3. Molasses. 4. Confectionery.
H. TEA—	1. Tea, black.	2. Tea, green.
I. OTHER FOOD AND DRINK—	1. Coffee *other than* roasted or ground.	2. Hops. 3. Salt.
J. TOBACCO—	1. Unmanufactured. 2. Manufactured. (*a*) Cigars.	2. Manufactured—*contd.* (*b*) Cigarettes. (*c*) Other sorts.
II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED.		
A. COAL, COKE AND PATENT FUEL—	1. Coal. 2. Coke.	3. Patent fuel.
B. GUMS, RESINS AND LAC—	1. Gums and Resins— (*a*) Arabic. (*b*) Benjamin. (*c*) Olibanum or frankincense. (*d*) Rosin. (*e*) Other sorts.	2. Lac— (*a*) Stick and seed. (*b*) Shell and button. (*c*) Other kinds (*excluding* lac-dye).
C. HIDES AND SKINS, RAW AND DRESSED, AND LEATHER, UNWROUGHT—	1. Hides, raw. 2. Skins, raw.	3. Hides, tanned or dressed. 4. Skins, tanned or dressed. 5. Leather, unwrought.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED—*contd.*		
D. METALLIC ORES AND SCRAP METAL FOR REMANUFACTURE—	1. Ores— (*a*) Copper. (*b*) Iron. (*c*) Lead. (*d*) Unenumerated.	2. Scrap metal for re-manufacture— (*a*) Copper, old for re-manufacture. (*b*) Iron or Steel, old for re-manufacture.
E. OILS—	1. Animal. 2. Essential. 3. Mineral— (*a*) Fuel oils. (*b*) Kerosene— i. In bulk. ii. In tins. (*c*) Lubricating oils. (*d*) Paraffin wax. (*e*) Petroleum, dangerous (*other than* dangerous paints, solutions and compositions).	3. Mineral—*contd.* (*f*) Paints, solutions and compositions, dangerous. (*g*) Other kinds. 4. Vegetable, non-essential— (*a*) Castor (*b*) Cocoanut. (*c*) Cotton seed. (*d*) Groundnut. (*e*) Linseed. (*f*) Mustard or rape. (*g*) Sesamum (til or jinjili). (*h*) Other sorts.
F. SEEDS—	1. Oil-seeds— (*a*) Essential. (*b*) Non-essential— i. Castor. ii. Copra or cocoanut kernel. iii. Cotton. iv. Groundnuts. v. Linseed. vi. Mustard.	1. Oil-seeds—*contd.* (*b*) Non-essential—*contd.* vii. Poppy. viii. Rape. ix. Sesamum (til or jinjili). x. Tea. xi. Others. 2. Other than oil-seeds.
G. TALLOW, STEARINE, AND WAX—	1. Tallow and Stearine, *including* grease and animal fat.	2. Wax of all kinds, *other than* paraffin wax (*excluding* candles).
H. TEXTILE MATERIALS—	1. Raw— (*a*) Cotton. (*b*) „ waste. (*c*) Flax. (*d*) Hemp.	1. Raw—*contd.* (*e*) Jute. (*f*) Silk. (*g*) „ waste. (*h*) Wool.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
II.—RAW MATERIALS AND PRODUCE AND ARTICLES MAINLY UNMANUFACTURED—*contd.*		
H. TEXTILE MATERIALS—*contd.*	2. Twist and Yarn— (*a*) Cotton— Mule and water— Nos. 1 to 10 ,, 11 to 15 ,, 16 to 20 ,, 21 to 25 ,, 26 to 30 ,, 31 to 40 ,, 41 to 50 above No. 50 Orange, red, and other colours— Nos. 1 to 20 ,, 21 to 25 ,, 26 to 30 ,, 31 to 40 ,, 41 to 50 above No. 50	2. Twist and Yarn—*contd.* (*a*) Cotton—*contd.* Unspecified descriptions of twist and yarn. (*b*) Flax. (*c*) Jute. (*d*) Silk Yarn, noils, and warps. (*e*) Wool—Yarn and knitting wool.
I. WOOD AND TIMBER—	1. Timber, *other than* railway sleepers— (*a*) Deal and pine wood. (*b*) Jarrah wood. (*c*) Teak wood. (*d*) Other timber.	2. Wood— (*a*) Firewood. (*b*) Ornamental wood— i. Ebony. ii. Sandal. iii. Other kind.
J. MISCELLANEOUS—	1. Bristles and Fibre for brushes and brooms. 2. Canes and Rattans. 3. Caoutchouc, raw. 4. Chalk, French. 5. Coir, unmanufactured. 6. Hair of all kinds. 7. Horns, tips and pieces of horn and Hornmeal. 8. Ivory, unmanufactured. 9. Paper making materials— (*a*) Pulp of wood or other materials. (*b*) Rags and other materials.	10. Shells and Cowries— (*a*) Cowries. (*b*) Tortoise shell (*including* nakhla or nakh). 11. Stone and Marble. 12. All other articles of merchandise unmanufactured.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.		
A. APPAREL—	1. Apparel (*including* drapery, uniforms, accoutrements, but *excluding* hosiery). 2. Boots and Shoes— (*a*) of Leather. (*b*) of other materials.	3. Haberdashery and Millinery— (*a*) Gold and silver thread. (*b*) Haberdashery and millinery. (*c*) Lametta. 4. Hats, caps, bonnets and hatter's ware. 5. Second-hand clothing. 6. Water-proofed clothing.
B. ARMS, AMMUNITION, AND MILITARY STORES—	1. Cartridge cases— (*a*) Filled. (*b*) Empty. 2. Explosives— (*a*) Blasting fuse. (*b*) " gelatine. (*c*) Dynamite. (*d*) Gelatine dynamite. (*e*) Others.	3. Fire-arms, and parts thereof. 4. Gun-powder— (*a*) Common. (*b*) Sporting. 5. Other sorts.
C. CARRIAGES AND CARTS INCLUDING CYCLES AND MOTOR CARS—	1. Carriages and carts (*excluding* railway carriages), and parts thereof— (*a*) Carriages and carts. (*b*) Parts of carriages and carts. 2. Cycles (*other than* motor cycles) and parts thereof and accessories— (*a*) Cycles, imported, entire or in sections. (*b*) Parts of cycles, and accessories.	3. Motor cars and motor cycles and parts thereof— (*a*) Motor cars and motor cycles. (*b*) Parts of motor cars and motor cycles and accessories.
D. CHEMICALS, DRUGS, AND MEDICINES—	1. Chemicals— (*a*) Acids— i. Nitric. ii. Sulphuric. iii. Other sorts. (*b*) Aluminous sulphates (*including* alum). (*c*) Ammonia and salts thereof. (*d*) Arsenic and its oxides.	(*e*) Bleaching materials (*f*) Carbide of calcium. (*g*) Copperas. (*h*) Disinfectants. (*i*) Potassium compounds— i. Cyanide of potassium. ii. Saltpetre. iii. Other sorts.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED. *contd*—		
D. CHEMICALS, DRUGS AND MEDICINES—*contd.*	1. Chemicals—*contd.* (*j*) Soda compounds— i. Bicarbonate of soda (sodium bicarbonate). ii. Borax (*including* boracic acid). iii. Caustic soda (sodium hydroxid). iv. Sodium carbonate (soda ash and soda crystals). v. Other sorts. (*k*) Sulphur. (*l*) Other sorts of chemicals. 2. Drugs and Medicines— (*a*) Aloes. (*b*) Assafœtida. (*c*) Camphor. (*d*) Cassia lignea.	2. Drugs and Medicines—*contd.* (*e*) Cocaine. (*f*) Proprietary and patent medicines. (*g*) Quinine and alkaloids thereof (*including* Cinchona and Peruvian bark). (*h*) Saccharin. (*i*) Sarsaparilla and preparations thereof. (*j*) Storax, *including* liquid storax (rose mellocs). (*k*) Other sorts of drugs and medicines. 3. Opium. 4. Spirit present in drugs, medicines, or chemicals.
E. CUTLERY, HARDWARE, IMPLEMENTS (*except* MACHINE TOOLS), AND INSTRUMENTS—	1. Clocks and watches and parts thereof— (*a*) Clocks and Timepieces. (*b*) Watches. (*c*) Parts of clocks and watches. 2. Cultery. 3. Electro-plated ware. 4. Hardware *excluding* cutlery and electro-plated ware— (*a*) Agricultural implements. (*b*) Buckets of tinned or galvanised iron. (*c*) Builders' hardware, *such as* locks, hinges, door bolts, etc. (*d*) Domestic hardware, *other than* enamelled ironware. (*e*) Enamelled ironware. (*f*) Implements and tools, *other than* agricultural implements and machine tools.	4. Hardware, *excluding* cutlery and electro-plated ware—*contd.* (*g*) Lamps, metal. (*h*) ,, glass. (*i*) Parts of lamps, *other than* glass. (*j*) Safes and strong boxes of metal. (*k*) Other sorts 5. Instruments, Apparatus, and Appliances, and parts thereof— (*a*) Electrical, *other than* telegraphic and telephone, *not being* machinery— i. Electric fans and parts thereof. ii. Electric lamps and parts thereof. iii. Electric wires and cables. iv. Other sorts.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*		
E. CUTLERY, HARDWARE, IMPLEMENTS (*except* MACHINE TOOLS), AND INSTRUMENTS—*contd.*	5. Instruments, Apparatus, and Appliances, and parts thereof—*contd.* (*b*) Musical— i. Organs and Harmoniums, complete. ii. Pianos and Piano players, complete. iii. Talking machines and accessories. iv. Other sorts, *including* parts of musical instruments. (*c*) Optical. (*d*) Photographic.	5. Instruments, Apparatus, and Appliances, and parts thereof—*contd.* (*e*) Scientific and philosophical. (*f*) Surgical. (*g*) Other kinds. 6. Telegraphs, materials for construction and accessories. 7. Telephones, materials for construction and accessories. 8. Type-writers— (*a*) Type-writers. (*b*) Parts of Type-writers and accessories.
F. DYES AND COLOURS—	1. Dyeing and Tanning substances— (*a*) Cochineal. (*b*) Cutch and Gambier. (*c*) Dyes obtained from coal tar— i. Alizarine. ii. Aniline. iii. Others. (*d*) Indigo, synthetic. (*e*) Saffron. (*f*) Other sorts.	2. Paints and Painters' materials— (*a*) Paints and colours— i. Barytes. ii. White and red lead. iii. Other sorts. (*b*) Painters' materials (*other than* paints and colours)— i. Turpentine. ii. Other kinds. 3. Spirit, methylated.
G. FURNITURE, CABINETWARE, AND MANUFACTURES OF WOOD—	1. Furniture and Cabinetware— (*a*) Bedsteads. (*b*) Furniture of wood (*other than* bedsteads).	1. Furniture and Cabinetware—*contd.* (*c*) Furniture of other materials *other than* bedsteads. (*d*) Mouldings. 2. Manufactures of wood (*other than* furniture and cabinet ware).

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*		
H. GLASSWARE AND EARTHENWARE—	1. Chinese and Japaneseware (*including* lacquereдware, but *excluding* earthenware and porcelain). 2. Earthenware and Porcelain (*excluding* pipes of earthenware). 3. Glass and Glassware— (*a*) Bangles. (*b*) Beads and false pearls.	3. Glass and Glassware—*contd.* (*c*) Bottles and phials— i. Soda water bottles. ii. Other sorts. (*d*) Funnels globes, and glass parts of lamps. (*e*) Sheet and plate. (*f*) Tableware, *including* decanters, tumblers, etc. (*g*) Other glassware.
I. LEATHER MANUFACTURES (*excluding* boots and shoes and belting for machinery)—	1. Bags and trunks. 2. Saddlery and harness.	3. Other sorts.
J. MACHINERY OF ALL KINDS *including* BELTING FOR MACHINERY—	1. Belting for machinery— (*a*) Of Leather. (*b*) Of other materials. 2. Machinery and Mill work— (*a*) Prime movers (*other than* electrical)— i. Locomotives (*excluding* those for railways). ii Others. (*b*) Electrical machinery of all kinds, *not including* instruments, apparatus, appliances, and parts thereof— i. Generators. ii. Motors. iii. Other kinds. (*c*) Machinery, *not being* prime movers or electrical machinery— i. Aerated water making machinery. ii. Agricultural machinery.	2. Machinery and Mill work—*contd.* (*c*) Machinery, *not being* prime movers or electrical machinery—*ctd.* iii. Boilers. iv. Metal working machinery (*including* machine tools). v. Mining machinery— (*a*) Coal. (*b*) Other sorts. vi. Oil crushing and refining machinery. vii. Paper mill machinery. viii. Printing and Lithographing presses. ix. Refrigerating machinery. x. Rice and flour mill machinery. xi. Saw mill and wood working machinery.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*		
J. MACHINERY OF ALL KINDS *including* BELTING FOR MACHINERY—*ctd.*	2. Machinery and Mill work—*contd.* (*c*) Machinery, *not being* prime movers or electrical machinery—*contd.* xii. Sewing and knitting machines and parts thereof— (*a*) Sewing and knitting machines. (*b*) Parts of sewing and knitting machines and accessories.	2. Machinery and Mill work—*contd.* (*c*) Machinery, *not being* prime movers or electrical machinery—*contd.* xiii. Sugar machinery. xiv. Tea machinery. xv. Textile machinery— (*a*) Cotton. (*b*) Jute. (*c*) Other sorts. xvi. Other sorts of machinery.
K. METALS—IRON AND STEEL—AND MANUFACTURES THEREOF—	1. Iron— (*a*) Pig. (*b*) Manufactures— i. Angle, bolt, and rod. ii. Bars and channel. iii. Rice bowls. 2. Iron or Steel— (*a*) Anchors and cables. (*b*) Beams, pillars, girders, and bridgework. (*c*) Bolts and nuts. (*d*) Hoops and strips. (*e*) Nails, rivets, and washers. (*f*) Pipes and fittings, cast.	2. Iron or Steel—*contd.* (*g*) Rails, chairs, and fishplates (*excluding* those for railways.) (*h*) Screws. (*i*) Sheets and plates— i. Galvanised. ii. Tinned. iii. Not galvanised or tinned. (*j*) Tubes and fittings, wrought. (*k*) Wire. (*l*) Other manufactures of iron or steel. 3. Steel— (*a*) Angle and spring. (*b*) Bars and channel. (*c*) Cast (*d*) Ingots, blooms, billets and slabs.
L. METALS—OTHER THAN IRON AND STEEL—AND MANUFACTURES THEREOF—	1. Aluminium. 2. Brass Bronze, and similar amalgams— (*a*) Unwrought (*b*) Wrought. 3. Copper— (*a*) Unwrought— i. Tiles, ingots, cakes, bricks and slabs. ii. Other sorts.	3. Copper—*contd.* (*b*) Wrought— i. Braziers and sheet. ii. Mixed or yellow metal for sheathing. iii. Wire, *excluding* wire of telegraph and telephone. iv. Other manufactures.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*		
L. METALS — OTHER THAN IRON AND STEEL—AND MANUFACTURES THEREOF—*contd.*	4. German silver. 5. Lead— (*a*) Unwrought— i. Pig. ii. Other sorts. (*b*) Wrought— i. Sheets, pipes, and tubes. ii. Sheets for tea chests. iii. Other sorts. 6. Quicksilver. 7. Solder.	8. Tin— (*a*) Unwrought (blocks, ingots, bars and slabs). (*b*) Wrought. *including* plates or sheets, *not being* tinned iron. 9. Zinc or Spelter— (*a*) Unwrought. (*b*) Wrought or manufactured. (*c*) Other sorts. 10. Metals unenumerated.
M. PAPER, PASTE BOARD, AND STATIONERY—	1. Paper— (*a*) Packing paper. (*b*) Printing paper. (*c*) Writing paper and envelopes. (*d*) Other kinds of paper, *including* paper manufactures.	2 Pasteboard, millboard and cardboard of all kinds. 3. Stationery (*excluding* Paper.)
N. RAILWAY PLANT AND ROLLING STOCK—	1. Carriages and wagons and parts thereof. 2. Locomotive engines and tenders and parts thereof. 3. Materials for construction— (*a*) Bridgework. (*b*) Rails, chairs, and fishplates of steel or iron.	3. Materials for construction—*contd.* (*c*) Sleeper and keys of steel or iron. (*d*) Sleepers of wood. (*e*) Other kinds of materials.
O. TEXTILE FABRICS—	1. Cotton— (*a*) Blankets. (*b*) Canvas. (*c*) Handkerchiefs and shawls in the piece. (*d*) Hosiery. (*e*) Lace and patent net.	1. Cotton—*contd.* (*f*) Piece-goods— Grey (unbleached)— i. Chadars. ii. Dhutis, Saris, and Scarves. iii. Drills and Jeans.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*contd.*		
O. TEXTILE FABRICS—*contd.*	1. Cotton—*contd.* (*f*) Piece-goods—*contd.* Grey (unbleached)—*contd.* iv. Jacconets, *including* Madapollams, Mulls, and Cambrics v. Longcloth and Shirtings. vi. Printers. vii. Sheetings. viii. T. cloth and Domestics. ix. Unspecified descriptions. White (bleached)— i. Chadars. ii. Checks. Spots. and Stripes. iii. Dhutis. Saris, and Scarves. iv. Drills and Jeans. v Jacconets, Madapollams, Mulls, Cambrics and Muslins. vi. Longcloth and Shirtings. vii. Nainsooks. viii. Sheetings. ix. T. cloth and Domestics. x. Twills. xi. Unspecified descriptions. Coloured, printed, or dyed— i. Cambrics, *including* Madapollams. Muslins, Mulls and Jacconets. ii. Chadars. iii. Checks. Spots, and Stripes. iv. Dhutis (*including* lungis). v. Drills and Jeans.	1. Cotton—*contd.* (*f*) Piece-goods—*contd.* Coloured, printed, or dyed—*contd.* vi. Prints and Chintz. vii Saris and Scarves. viii. Shirtings. ix. Twills. x. Unspecified descriptions. Fents of all descriptions. (*g*) Rope. (*h*) Thread, sewing. (*i*) Towels in the piece. (*j*) Other sorts of Manufactures. 2. Flax. (*a*) Bags and sacks (*b*) Canvas. (*c*) Piece-goods. (*d*) Thread, sewing. (*e*) Other sorts. 3. Hemp (*excluding* cordage)— (*a*) Bags and sacks. (*b*) Cloth. 4. Jute— (*a*) Canvas. (*b*) Gunny bags. (*c*) Gunny cloth. (*d*) Rope and twine. (*e*) Other kinds. 5. Silk— (*a*) Goods of silk mixed with other materials. (*b*) Silk piece-goods. (*c*) Thread for sewing. (*d*) Other sorts. 6. Wool— (*a*) Braids. (*b*) Carpets and rugs. (*c*) Hosiery. (*d*) Piece-goods. (*e*) Shawls. (*f*) Other sorts.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED —*contd.*		
P. MISCELLANEOUS—	1. Baskets and Basketware. 2. Brushes and Brooms. 3. Building and Engineering materials, *other than* of iron, steel or wood— (*a*) Asphalt. (*b*) Bricks. (*c*) Cement. (*d*) Chalk and lime (*excluding* French chalk.). (*e*) Clay. (*f*) Pipes of earthenware. (*g*) Tiles. (*h*) Other sorts 4. Candles of all kinds. 5. Caoutchouc manufacture (*except* apparel and boots and shoes). 6. Coir, manufactured (*excluding* rope). 7. Cordage and rope of vegetable fibre (*excluding* jute and cotton). 8. Cork manufactures. 9. Fire-works. 10. Hair, manufactures of (*other than* toilet requisites). 11. Ivory, manufactured. 12. Jewellery (not *being* imitation jewellery), *excluding* precious stones and pearls unset, also plate of gold and silver. (*a*) Jewellery. (*b*) Plate of gold and silver. 13. Matches— (*a*) Safety. (*b*) Other sorts. 14. Mats and Matting (*except* coir and caoutchouc). 15. Oil-cloth and floor cloth. 16. Packing—Engine and Boiler—of all kinds, *including* asbestos. 17. Perfumed spirit.	18. Perfumery (*not being* perfumed spirits). 19. Pitch, Tar, and Dammer. 20. Polishes— (*a*) Polishes and composition for application to leather. (*b*) Polishes and composition for application to metals, etc. 21. Printing and Lithographing Materials (*excluding* paper)— (*a*) Printing type. (*b*) Other materials. 22. Ships, parts of (*including* Launches and Boats). 23. Smokers' requisites (*excluding* tobacco). 24. Soap— (*a*) Household and laundry soap in bars or tablets. (*b*) Toilet soap. (*c*) Other sorts. 25. Starch and Farina. 26. Sticks and whips. 27. Stone and Marble—articles of. 28. Tea chests, entire or in sections (*a*) Of iron or steel or other metal. (*b*) Of wood. 29. Toilet requisites (not *specified* elsewhere). 30. Toys and requisites for games and sports, *including* fishing tackle— (*a*) Toys. (*b*) Requisites for games and sports (*excluding* fire arms, etc.)— (i) Playing cards. (ii) Other sorts.

CLASSIFICATION OF SUMMARIES—*contd.*

Classes and Sections.	Articles.	
III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED—*concld.*		
P. MISCELLANEOUS—*contd.*	31. Umbrellas and Umbrella fittings— (*a*) Umbrellas, complete, *including* parasols and sunshades. (*b*) Umbrella fittings.	32. All other articles of merchandise manufactured.
IV.—MISCELLANEOUS AND UNCLASSIFIED.	1. Animals, living— (*a*) Horses. (*b*) Other kinds. 2. Art, works of (*other than* pictures). 3. Books, printed, and printed matter (*not being* stationery), *including* maps and charts. 4. Coral. 5. Feathers. 6. Fodder, bran, and cattle food (*excluding* oilcake). 7. Manures— (*a*) Artificial and mineral manures. (*b*) Bones. (*c*) Fish manures and guano. (*d*) Other kinds, *excluding* oilcake.	8. Oilcakes. 9. Plants, living, *including* bulbs and seeds for sowing. 10. Precious stones and pearls, unset. 11. Prints, Engravings and Pictures— (*a*) Photographs and picture postcards. (*b*) Others. 12. Shells (chanks, saukhli, large ornamental shells, cowras, mother-of-pearl shells and oyster shells). 13. Specimens illustrative of natural science. 14. Articles imported by post.

No. 1.

IMPORTS.

LIST OF ARTICLES TO BE SPECIFIED IN THE TABLES OF IMPORTS IN THE MONTHLY AND ANNUAL RETURNS OF THE SEA-BORNE TRADE OF BRITISH INDIA WITH FOREIGN COUNTRIES.

[*N.B.*—The quantity of each article is to be stated in the denomination entered in the second column. Where no denomination of quantity is stated, only the value is to be given.]

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE.	
1. ANIMALS, LIVING—	
1. Horses	number
2. Other kinds	,,
2. APPAREL (*excluding* hosiery and boots and shoes)—	
1. Apparel (*including* drapery, uniforms, accoutrements)..	.....
2. Haberdashery and Millinery—	
(*a*) Gold and silver thread	.....
(*b*) Haberdashery and millinery	.....
(*c*) Lametta	lbs.
3. Hats, caps, bonnets and hatter's ware	.....
4. Second-hand clothing	.....
5. Water-proofed clothing	.....
3. ARMS, AMMUNITION, AND MILITARY STORES—	
1. Cartridge cases—	
(*a*) Filled	number
(*b*) Empty	,,
2. Explosives—	
(*a*) Blasting fuse	cwt
(*b*) ,, gelatine	,,
(*c*) Dynamite	,,
(*d*) Gelatine dynamite	,,
(*e*) Others	,,
3. Firearms and parts thereof	.....
4. Gunpowder—	
(*a*) Common	lbs.
(*b*) Sporting	,,
5. Other sorts	.....
4. ART, WORKS OF (*other than* pictures)...	.....
5. BASKETS AND BASKETWARE	.....

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*continued.*	
6. BELTING FOR MACHINERY—	
1. Of leather	.....
2. Of other materials	.....
7. BOOKS, PRINTED, AND PRINTED MATTER (*not being* stationary), *including* MAPS AND CHARTS	cwt.
8. BOOTS AND SHOES—	
1. Of leather	pairs.
2. Of other materials	,,
9. BRISTLES AND FIBRE FOR BRUSHES AND BROOMS	cwt.
10. BRUSHES AND BROOMS	dozens
11. BUILDING AND ENGINEERING MATERIALS, *other than* of iron, steel or wood—	
1. Asphalt	cwt.
2. Bricks	number
3. Cement	cwt.
4. Chalk and lime, *excluding* French chalk	,,
5. Clay	,,
6. Pipes of earthenware	,,
7. Tiles	number
8. Other kinds	cwt.
12. CANDLES OF ALL KINDS	lbs.
13. CANES AND RATTANS	cwt.
14. CAOUTCHOUC—	
1. Raw	,,
2. Manufactures (*except* apparel and boots and shoes)	.....
15. CARRIAGES AND CARTS (*excluding* railway carriages), AND PARTS THEREOF—	
1. Carriages and carts	number
2. Parts of carriages and carts	.....
16. CHALK, FRENCH	cwt.
17. CHEMICALS AND CHEMICAL PREPARATIONS (*excluding* chemical manures and medicines)—	
1. Acids—	
(*a*) Nitric	cwt.
(*b*) Sulphuric	,,
(*c*) Other sorts	,,
2. Aluminous sulphates (*including* alum)	,,
3. Ammonia and salts thereof	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
17. CHEMICALS AND CHEMICAL PREPARATIONS (*excluding* chemical manures and medicines)—*contd.*	
4. Arsenic and its oxides	cwt.
5. Bleaching materials	,,
6. Carbide of calcium	,,
7. Copperas	,,
8. Disinfectants	,,
9. Potassium compounds—	
(*a*) Cyanide of potassium	,,
(*b*) Salpetre	,,
(*c*) Other sorts	,,
10. Soda compounds—	
(*a*) Bicarbonate of soda (sodium bicarbonate)	,,
(*b*) Borax (*including* boracic acid)	,,
(*c*) Caustic soda (sodium hydroxide)	,,
(*d*) Sodium carbonate (soda ash and soda crystals)	,,
(*e*) Other sorts	,,
11. Sulphur	,,
12. Other sorts of chemicals	.....
18. CHINESE AND JAPANESE WARE (*including* lacquered ware, but *excluding* earthenware and porcelain)	.....
19. CLOCKS AND WATCHES AND PARTS THEREOF—	
1. Clocks and time-pieces	number
2. Watches	,,
3. Parts of clocks and watches	.....
20. COAL, COKE AND PATENT FUEL—	
1. Coal	tons
2. Coke	,,
3. Patent fuel	,,
21. COFFEE, *other than* roasted or ground	cwt.
22. COIR—	
1. Unmanufactured	,,
2. Manufactured (*excluding* rope)	,,
23. CORAL	lbs.
24. CORDAGE AND ROPE OF VEGETABLE FIBRE (*excluding* jute and cotton)	cwt.
25. CORK MANUFACTURES	,,
26. CUTLERY	.....

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
27. CYCLES (*other than* motor cycles), AND PARTS THEREOF AND ACCESSORIES—	
1. Cycles, imported or in sections	number
2. Parts of cycles and accessories	.....
28. DRUGS AND MEDICINES (*excluding*) chemicals and narcotics—	
1. Aloes	cwt.
2. Asafœtida	,,
3. Camphor	lbs.
4. Cassia lignea	cwt.
5. Cocaine	ounces.
6. Proprietary and patent medicines	.....
7. Quinine and alkaloids thereof (*including* Cinchona and Peruvian bark)	lbs.
8. Saccharin	,,
9. Sarsaparilla and preparations thereof	.....
10. Storax, *including* liquid storax (rose melloes)	lbs.
11. Other sorts of drugs and medicines	.....
29. DYEING AND TANNING SUBSTANCES—	
1. Cochineal	cwt.
2. Cutch and gambier	,,
3. Dyes obtained from coal tar—	
(*a*) Alizarine	lbs.
(*b*) Aniline	,,
(*c*) Others	,,
4. Indigo, synthetic	cwt.
5. Saffron	lbs.
6. Other sorts (*including* lac-dye)	cwt.
30. EARTHENWARE AND PORCELAIN (*including* pipes of earthenware)	.....
31. ELECTRO-PLATED WARE	.....
32. FEATHERS	lbs.
33. FIREWORK	.....
34. FISH (*excluding* canned fish)—	
1. Fish, dry, unsalted	cwt.
2. ,, ,, salted	,,
3. Fishmaws and sharkfins	,,
4. Fish, wet, salted (*ngapi*)	,,
5. Fish, other sorts	,,
35. FODDER, BRAN, AND CATTLE-FOOD (*excluding* oil-cake)	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
36. FRUITS AND VEGETABLES—	
1. Fresh fruits and vegetable—	
(*a*) Fresh fruits—	
i Cocoanuts	number
ii. Others	.....
(*b*) Fresh vegetables of all kinds	.....
2. Fruits and vegetables: dried, salted, or preserved, *not being* canned or bottled—	
(*a*) Almonds	cwt
(*b*) Currants and raisins	,,
(*c*) Dates	,,
(*d*) Other sorts	,,
37. FURNITURE AND CABINET-WARE—	
1. Bedsteads	.....
2. Furniture of wood (*other than* bedsteads)	.....
3. Furniture of other materials (*other than* bedsteads) ...	.....
4. Mouldings	.....
38. GLASS AND GLASSWARE—	
1. Bangles	.....
2. Beads and false pearls	cwt.
3 Bottles and phials—	
(*a*) Sodawater bottles	gross.
(*b*) Others	,,
4. Funnels, globes, and glass parts of lamps	.....
5. Sheet and plate	supl. feet.
6. Tableware (*including* decanters, tumblers, etc.) ...	.....
7 Other glassware	.....
39. GRAIN, PULSE, AND FLOUR—	
1. Barley	cwt.
2. Gram	,,
2. Jawar and bajra	,,
4. Oats	,,
6. Pulse	,,
6. Rice in the husk	,,
7. ,, not in the husk	,,
8. ,, flour	,,
9. Wheat	,,
10. ,, flour in bags	lbs.
11. Other sorts	cwt.
40. GUMS AND RESINS—	
1. Arabic	,,
2. Benjamin	,,
3. Olibanum or frankincense	,,
4. Rosin	,,
5. Other sorts	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
41. HAIR AND MANUFACTURES OF HAIR—	
1. Hair of all kinds	cwt.
2. Manufactures of Hair (*other than* toilet requisites)	,,
42. HARDWARE, *excluding* CUTLERY, AND ELECTRO-PLATED WARE—	
1. Agricultural implements	.....
2. Buckets of tinned or galvanized iron	.....
3. Builder's hardware, such as locks, hinges, door bolts, etc.	,, ,,
4. Domestic hardware, *other than* enamelled ironware	.....
5. Enamelled ironware	.....
6. Implements and tools, *other than* agricultural implements and machine tools	.....
7. Lamps, metal	number
8. ,, glass	,,
9. Parts of lamps, *other than* glass	.....
10. Safes and strong boxes of metal	number
11. Other sorts	.....
43. HIDES AND SKINS, RAW—	
1. Hides, raw	cwt. and No.
2. Skins	,, ,,
44. HOPS	cwt.
45. HORNS, TIPS AND PIECES OF HORN, AND HORNMEAL	,,
46. INSTRUMENTS, APPARATUS, AND APPLIANCES, AND PARTS THEREOF—	
1. Electrical, *other than* telegraphic and telephone, *not being* machinery—	
(*a*) Electric fans and parts thereof	.....
(*b*) Electric lamps and parts thereof	.....
(*c*) Electric wires and cables	.....
(*d*) Other sorts	.....
2. Musical—	
(*a*) Organs and Harmoniums complete	number
(*b*) Pianos and Piano-players, complete	,,
(*c*) Talking machines and accessories	.....
(*d*) Other sorts, *including* parts of musical instruments	.....
3. Optical	.....
4. Photographic	.....
5. Scientific	.....
6. Surgical	.....
7. Other kinds	.....

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
47. IVORY—	
1. Unmanufactured	lbs.
2. Manufactured	.....
48. JEWELLERY (*not being* imitation Jewellery), *excluding* PRECIOUS STONES AND PEARLS UNSET, ALSO PLATE OF GOLD AND SILVER—	
1. Jewellery	.....
2. Plate of gold and silver	.....
49. LAC—	
1. Stick and seed	cwt.
2. Shell and button	,,
3. Other kinds (*excluding* lac-dye)	,,
50. LEATHER—	
1. Hides, tanned or dressed	cwt. and no.
2. Skins ,, ,, ...	,, ,,
3. Unwrought	cwt.
4. Manufactures (*excluding* boots and shoes and belting for machinery)—	
(*a*) Bags and trunks	.....
(*b*) Saddlery and harness	.....
(*c*) Other sorts	.....
51. LIQUORS, *including* METHYLATED AND PERFUMED SPIRITS	
1. Ale, beer and porter	liquid gallons
2. Cider and other fermented liquors	,,
3. Spirit—	
(*a*) Brandy	liquid and proof gallons
(*b*) Gin	,,
(*c*) Liqueurs	liquid gallons
(*d*) Rum	liquid and proof gallons
(*e*) Whisky	,,
(*f*) Spirit present in drugs, medicines, or chemicals...	,,
(*g*) Spirit perfumed	liquid gallons
(*h*) Spirit methylated	,,
(*i*) Other sorts	,,
4. Wines—	
(*a*) Champagne and other sparkling wines... ...	liquid gallons
(*b*) Port	,,
(*c*) Still red wines *other than* port	,,
(*d*) Sherry, Madeira and Marsala	,,
(*e*) Still white wines, *other than* Sherry, Madeira, and Marsala	,,
(*f*) Other sorts, *including* Vermouth and Ginger wines	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
52. MACHINERY AND MILLWORK—	
1. Prime-movers (*other than* electrical)—	
(*a*) Locomotives (*excluding* those for railways) ...	.....
(*b*) Others	.....
2. Electrical machinery of all kinds, *not including* Instruments, apparatus, appliances and parts thereof—	
(*a*) Generators	.....
(*b*) Motors	.....
(*c*) Other kinds	.....
3. Machinery, *not being* prime-movers or electrical machinery—	
(*a*) Aerated water making machinery	.....
(*b*) Agricultural machinery	.....
(*c*) Boilers	.....
(*d*) Metal working machinery (*including* machine tools)	.....
(*e*) Mining machinery—	
i. Coal	.....
ii. Other sorts	.....
(*f*) Oil crushing and refining machinery	.....
(*g*) Paper mill machinery	.....
(*h*) Refrigerating machinery	.....
(*i*) Rice and flour mill machinery	.....
(*j*) Saw mill and wood working machinery ...	.....
(*k*) Sewing and knitting machines and parts thereof—	
i. Sewing and knitting machines	number
ii. Parts of sewing and knitting machines and accessories	.....
(*l*) Sugar machinery	.....
(*m*) Tea machinery	.....
(*n*) Textile machinery—	
i. Cotton	.....
ii. Jute	.....
iii. Other sorts	.....
(*o*) Other sorts of machinery (*excluding* printing machinery)	.....
53. MANURES—	
1. Artificial and mineral manures	tons
2. Bones	,,
3. Fish manures and guano	,,
4. Other kinds (*excluding* oil-cake)	,,
54. MATCHES—	
1. Safety	.....
2. Other sorts	.....
55. MATS AND MATTING, *except* coir and caoutchouc ...	sq. yds.

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
56. METALS AND ORES—	
1. Aluminium	cwt.
2. Brass, bronze, and similar amalgams—	
(*a*) Unwrought	,,
(*b*) Wrought	,,
3. Copper—	
(*a*) Ore	,,
(*b*) Old, for re-manufacture	,,
(*c*) Unwrought—	
i. Tiles, ingots, cakes, bricks and slabs	,,
ii. Other sorts	,,
(*d*) Wrought—	
i. Braziers and sheets	,,
ii. Mixed or yellow metal for sheathing	,,
iii. Wire, *excluding* wire of telegraph and telephone	,,
iv. Other manufactures	,,
4. German silver	,,
5. Iron—	
(*a*) Ore	,,
(*b*) Pig	,,
(*c*) Manufactures—	
i. Angle, bolt and rod	,,
ii. Bars and channel	,,
iii Rice bowls	,,
6. Iron or steel—	
(*a*) Anchors and cables	,,
(*b*) Beams, pillars, girders and bridge work	,,
(*c*) Bolts and nuts	,,
(*d*) Hoops and strips	,,
(*e*) Nails, rivets, and washers	,,
(*f*) Old, for re-manufacture	,,
(*g*) Pipes and fittings, cast	,,
(*h*) Rails, chairs, and fishplates (*excluding* those for railways)	,,
(*i*) Screws	,,
(*j*) Sheets and plates—	
i. Galvanised	,,
ii. Tinned	,,
iii. Not galvanised or tinned	,,
(*k*) Tubes and fittings, wrought	,,
(*l*) Wire	,,
(*m*) Other manufactures of iron or steel	,,
7. Steel—	
(*a*) Angle and spring	,,
(*b*) Bars and channel	,,
(*c*) Cast	,,
(*d*) Ingots, blooms, billets, and slabs	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
56. METALS AND ORES—*contd.*	
8. Lead—	
(*a*) Unwrought—	
i. Ore	cwt.
ii. Pig	,,
iii Other sorts	,,
(*b*) Wrought—	
i. Sheets, pipes, and tubes	,,
ii. Sheets for tea chests	,,
iii. Other sorts	,,
9. Quicksilver	lbs.
10. Solder	cwt.
11. Tin—	
(*a*) Unwrought (blocks, ingots, bars, and slabs) ...	,,
(*b*) Wrought, *including* plates or sheets, *not being* tinned iron	,,
12. Zinc or spelter—	
(*a*) Unwrought	... ..
(*b*) Wrought or manufactured	.....
(*c*) Other sorts	cwt.
13. Metals, unenumerated	,,
14. Ores, unenumerated	.....
57. MOTOR CARS AND MOTOR CYCLES AND PARTS THEREOF—	
1. Motor cars and motor cycles	number.
2. Parts of motor cars and motor cycles and accessories ...	.....
58. OILS—	
1. Animal	gallons.
2. Essential	,,
3. Mineral—	
(*a*) Fuel oils	,,
(*b*) Kerosine—	
In bulk	,,
In tins	,,
(*c*) Lubricating oils	,,
(*d*) Paraffin wax	cwt.
(*e*) Petroleum, dangerous (*other than* dangerous paints, solutions and compositions)	gallons.
(*f*) Paints, solutions and compositions, dangerous ...	,,
(*g*) Other kinds	,,
4. Vegetable non-essential—	
(*a*) Castor	,,
(*b*) Cocoanut	,,
(*c*) Cotton seed	,,
(*d*) Groundnut	,,
(*e*) Linseed	,,
(*f*) Mustard or rape	,,
(*g*) Sesamum (til or jinjili)	,,
(*h*) Other sorts	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
59. OIL-CAKES	cwt.
60. OIL-CLOTH AND FLOOR-CLOTH	sq. yds.
61. OPIUM	lbs.
62. PACKING—ENGINE AND BOILER—OF ALL KINDS, *including* ASBESTOS	.....
63. PAINTS AND PAINTERS' MATERIALS—	
1. Paints and colours—	
(*a*) Barytes	cwt.
(*b*) White and red lead	,,
(*c*) Other sorts	,,
2. Painters' materials (*other than* paints and colours)—	
(*a*) Turpentine	,,
(*b*) Other kinds	.....
64. PAPER AND PASTEBOARD—	
1. Paper—	
(*a*) Packing paper	cwt.
(*b*) Printing paper	,,
(*c*) Writing paper and envelopes	.....
(*d*) Other kinds of paper (*including* paper manufactures)	cwt.
2. Pasteboard, millboard, and cardboard of all kinds ...	,,
65. PAPER MAKING MATERIALS—	
1. Pulp of wood or other materials	,,
2. Rags and other materials	,,
66. PERFUMERY (*not being* perfumed spirits)	.....
67. PITCH, TAR, AND DAMMER	cwt.
68. PLANTS, LIVING, *including* BULBS AND SEEDS FOR SOWING.	.....
69. POLISHES—	
1. Polishes and compositions for application to leather ...	.....
2. Do. do. do. to metals, etc.	.....
70. PRECIOUS STONES AND PEARLS, UNSET	.....
71. PRINTING AND LITHOGRAPHING MACHINERY AND MATERIALS (*excluding* paper)—	
1. Printing and Lithographing presses	.....
2. Printing type	cwt.
3. Other materials	.....

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
72. PRINTS, ENGRAVINGS, AND PICTURES—	
1. Photographs and picture post-cards	.....
2. Others	.....
73. PROVISIONS AND OILMAN'S STORES—	
1. Bacon and hams	lbs.
2. Biscuits and cakes	,,
3. Butter (*including* canned)	,,
4. Cheese (*including* canned)	,,
5. Cocoa and chocolate	,,
6. Farinaceous and patent foods	cwt.
7. Ghi	lbs.
8. Jams and jellies	,,
9. Lard	,,
10. Milk, condensed and preserved, *including* milk cream...	,,
11. Pickles, chutnies, sauces and condiments	cwt.
12 Vinegar (*excluding* bottled vinegar)	,,
13. Other sorts of provisions—	
(*a*) Canned and bottled provisions (*not specified* elsewhere)	,,
(*b*) Others	,,
74. RAILWAY PLANT AND ROLLING-STOCK—	
1. Carriages and wagons and parts thereof	.....
2. Locomotive engines and tenders and parts thereof ...	.....
3. Materials for construction—	
(*a*) Bridge work...	cwt.
(*b*) Rails, chairs and fish plates of steel or iron ...	,,
(*c*) Sleepers and keys of steel or iron	,,
(*d*) Sleepers of wood	,,
(*e*) Other kinds of materials	,,
75. SALT	tons.
76. SEEDS—	
1. Oil-seeds—	
(*a*) Essential	cwt.
(*b*) Non-essential—	
i. Castor	,,
ii. Copra or cocoanut kernel...	,,
iii. Cotton	,,
iv. Groundnuts	,,
v. Linseed	,,
vi. Mustard	,,
vii. Poppy	,,
viii. Rape	,,
ix. Sesamum (til or jinjili)	,,
x. Tea	,,
xi. Others...	,,
2. Other than oil-seeds	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
77. SHELLS AND COWRIES—	
1. Cowries	cwt.
2. Shells—	
(*a*) Shells (chanks, sankhli, large ornamental shells, cowras, mother-of-pearl shells and oyster shells)	,,
(*b*) Tortoise shell (*including* nakhla or nakh) ...	lbs.
78. SHIPS, PARTS OF (*including* Launches and Boats) ...	.....
79. SMOKERS' REQUISITES (*excluding* tobacco)	.....
80. SOAP—	
1. Household and laundry soap in bars or tablets	cwt.
2. Toilet soap	,,
3. Other sorts	,,
81. SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE ...	.....
82. SPICES—	
1. Betelnuts	lbs.
2. Cardamoms	,,
3. Cassia	,,
4. Chillies	,,
5. Cinnamon	,,
6. Cloves	,,
7. Ginger	,,
8. Nutmegs...	,,
9. Pepper	,,
10. Other sorts	,,
83. STARCH AND FARINA	cwt.
84. STATIONERY (*excluding* paper)	.....
85. STICKS AND WHIPS	.....
86. STONE AND MARBLE—	
1. Stone and marble...	cwt.
2. Articles of stone and marble	,,
87. SUGAR—	
1. Sugar, 16 Dutch standard and above	,,
2. ,, 15 ,, ,, ,, below	,,
3. Molasses...	,,
4. Confectionery	,,
88. TALLOW AND STEARINE (*including* grease and animal fat)	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
89. TEA—	
1. Black	lbs.
2. Green	,,
90. TEA-CHESTS, ENTIRE OR IN SECTIONS—	
1. Of iron or steel or other metal	number
2. Of wood...	,,
91. TELEGRAPHS, MATERIALS FOR CONSTRUCTION AND ACCESSORIES	.....
92. TELEPHONES, MATERIALS FOR CONSTRUCTION AND ACCESSORIES	.....
93. TEXTILES—	
1. Cotton—	
(*a*) Raw	cwt.
(*b*) Waste	,,
(*c*) Twist and yarn—	
Mule and water Nos. 1 to 10	lbs.
,, ,, ,, 11 to 15	,,
,, ,, ,, 16 to 20 ...	,,
,, ,, ,, 21 to 25	,,
,, ,, ,, 26 to 30	,,
,, ,, ,, 31 to 40	,,
,, ,, ,, 41 to 50 ...	,,
,, ,, above No. 50	,,
Orange, red, and other colours, Nos 1 to 20 ...	,,
,, ,, ,, ,, 21 to 25 ...	,,
,, ,, ,, ,, 26 to 30 ...	,,
,, ,, ,, ,, 31 to 40 ..	,,
,, ,, ,, ,, 41 to 50 ...	,,
,, ,, ,, above No. 50 .	,,
Unspecified descriptions of twist and yarn ..	,,
(*d*) Manufactures—	
i. Blankets	..
ii. Canvas	yards
iii. Handkerchiefs and shawls in the piece ...	number
iv. Hosiery	.....
v. Lace and patent net	yards
vi. Piece-goods—	
Grey (unbleached)—	
Chadars	,,
Dhotis, Saris and Scarves	,,
Drills and Jeans	,,
Jacconets, *including* Madapollams, Mulls, and Cambrics	,,
Longcloth and Shirtings	,,
Printers	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
23. TEXTILES—*contd.*	
1. Cotton—*contd.*	
(*d*) Manufactures—*contd.*	
vi. Piece-goods—*contd.*	
Grey (unbleached)—*contd.*	
Sheetings	yards
T. Cloth and Domestics	,,
Unspecified descriptions	,,
White (bleached)—	
Chadars	,,
Checks, Spots, and Stripes	,,
Dhutis, Saris and Scarves	,,
Drills and Jeans	,,
Jacconets, Madapollams, Mulls, Cambrics, and Muslins...	,,
Longcloth and Shirtings	,,
Nainsooks	,,
Sheetings	,,
T. Cloth and Domestics	,,
Twills	,,
Unspecified descriptions	,,
Coloured, printed, or dyed—	
Cambrics, *including* Madapollams, Muslins, Mulls and Jacconets	,,
Chadars	,,
Checks, Spots and Stripes	,,
Dhutis (*including* lungis)	,,
Drills and Jeans	,,
Prints and Chintz	,,
Saris and Scarves	,,
Shirtings	,,
Twills	,,
Unspecified descriptions	,,
Fents of all descriptions	,,(*a*)
vii. Rope	lbs.
viii. Thread, sewing	,,
ix. Towels in the piece	yards
x. Other sorts of manufactures	lbs.
2. Flax—	
(*a*) Raw	,,
(*b*) Twist and yarn	,,
(*c*) Manufactures—	
i. Bags and sacks	number
ii. Canvas	yards
iii. Piece-goods	,,
iv. Thread, sewing	lbs.
v. Other sorts	,,

(*a*) Weight of Fents to be converted into yards at the rate of 5 yards per lb.

IMPORTS—*contd.*

—	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*continued.*	
93. TEXTILES—*continued.*	
3 Hemp—	
(*a*) Raw	cwt.
(*b*) Manufactures (*excluding* cordage)—	
i. Bags and sacks	number
ii. Cloth	yards
4. Jute—	
(*a*) Raw	cwt.
(*b*) Twist and yarn	lbs.
(*c*) Manufactures—	
i. Canvas	yards
ii. Gunny bags	number
iii. Gunny cloth	yards
iv. Rope and twine	cwt.
v. Other kinds	,,
5. Silk—	
(*a*) Raw	lbs.
(*b*) Waste	,,
(*c*) Silk yarn, noils, and warps	,,
(*d*) Manufactures—	
i. Goods of silk mixed with other materials ...	yards
ii. Silk piece-goods	,,
iii. Thread for sewing	lbs.
iv. Other sorts	,,
6. Wool—	
(*a*) Raw	,,
(*b*) Yarn and knitting wool	,,
(*c*) Manufactures—	
i. Braids	,,
ii. Carpets and rugs	,,
iii. Hosiery	,,
iv. Piece-goods	yards
v. Shawls	number
vi. Other sorts	lbs.
94. TOBACCO—	
1. Unmanufactured	,,
2. Manufactured—	
(*a*) Cigars	,,
(*b*) Cigarettes	,,
(*c*) Other sorts	,,
95. TOILET REQUISITES (not specified elsewhere)	...

IMPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*concld.*	
96. TOYS AND REQUISITES FOR GAMES AND SPORTS, *including* fishing tackle—	
1. Toys	.....
2. Requisites for games and sports (*excluding* firearms, etc.)—	
(*a*) Playing cards	.....
(*b*) Other sorts	.....
97. TYPEWRITERS—	
1. Typewriters	number
2. Parts of Typewriters and accessories	.....
98. UMBRELLAS AND UMBRELLA-FITTINGS—	
1. Umbrellas, complete, *including* parasols and sunshades.	number
2. Umbrella fittings...	.. ..
99. WAX OF ALL KINDS, *other than* PARAFFIN WAX (*excluding* candles)	cwt.
100. WOOD AND TIMBER—	
1. Timber, *other than* railway sleepers—	
(*a*) Deal and pine wood	cubic tons
(*b*) Jarrah wood...	,, ,,
(*c*) Teak wood	,, ,,
( ) Other timber	,, ,,
2. Wood—	
(*a*) Firewood	tons
(*b*) Ornamental wood—	
i. Ebony	.....
ii. Sandal	.....
iii. Other kinds	.....
(*c*) Manufactures of wood, *other than* furniture and cabinetware	.....
101. ARTICLES IMPORTED BY POST	.....
102. ALL OTHER ARTICLES OF MERCHANDISE—	
1. Unmanufactured	.....
2. Manufactured	...
TREASURE (PRIVATE).	
1. GOLD—	
(*a*) Bullion (bar, ingots and other kinds of uncoined gold)	ounces
(*b*) Coin—	
i. Sovereigns and other British gold coin ...	,,
ii. Other coined gold...	,,

IMPORTS—*contd.*

	Particulars required in addition to value.
TREASURE (PRIVATE)—*contd.*	
2. SILVER—	
(*a*) Bullion—	
i. Bar	ounces
ii. Other kinds of uncoined silver	"
(*b*) Coin—	
i. Government of India rupees ...	"
ii. Other coin	"
II.—GOVERNMENT STORES.	
1. APPAREL (*including* drapery, haberdashery, millinery, uniforms, accoutrements *but excluding* hosiery) ...	.....
2. ARMS, AMMUNITION AND MILITARY STORES—	
1. Firearms and parts thereof	.....
2. Other sorts	.....
3. BOOKS, PRINTED AND PRINTED MATTER (*not being* stationery), *including* MAPS AND CHARTS	.....
4. BOOTS AND SHOES	pairs
5. BUILDING AND ENGINEERING MATERIALS *other than* of iron, steel, or wood—	
1. Bricks and tiles	number
2. Cement	cwt.
3. Other sorts (*including* pipes of earthenware)	.....
6. CARRIAGES AND CARTS (*excluding* railway carriages) AND PARTS THEREOF	.....
7. CHEMICALS	.....
8. COAL, COKE, AND PATENT FUEL	tons
9. DRUGS, MEDICINES AND NARCOTICS—	
1. Drugs—	
(*a*) Quinine	lbs.
(*b*) Other sorts	.....
2. Medicines and Narcotics	.....
10. EARTHENWARE AND PORCELAIN (*excluding* pipes of earthenware)	.....
11. GLASS AND GLASSWARE	.....
12. HARDWARE AND CUTLERY (*including* AGRICULTURAL IMPLEMENTS AND PLATEDWARE)	.. ...

IMPORTS—*contd.*

	Particulars required in addition to value.
II.—GOVERNMENT STORES—*contd.*	
13. INSTRUMENTS, APPARATUS AND APPLIANCES AND PARTS THEREOF—	
1. Musical	.....
2. Other kinds	.....
14. LEATHER—	
1. Unwrought	cwt.
2. Manufactures—	
(*a*) Saddlery and harness	.....
(*b*) Other sorts (*excluding* boots and shoes)... ...	.....
15 LIQUORS—	
1. Ale, beer and porter	gallons
2. Spirit	,,
3. Wines	,,
16. MACHINERY AND MILLWORK—	
1. Steam-engines and parts (*other than* locomotives) ...	.....
2. Other sorts of machinery	.....
17. METALS AND ORES—	
1. Brass, Bronze and similar amalgams, wrought ...	cwt.
2. Copper—	
(*a*) Unwrought	,,
(*b*) Wrought	,,
3. Iron—	
(*a*) Pig	,,
(*b*) Manufactures—	
i. Angle, bolt and rod	,,
ii. Bars and channel...	,,
4. Iron or Steel—	
(*a*) Anchors and cables	,,
(*b*) Hoops and strips	,,
(*c*) Nails, screws, rivets and washers	,,
(*d*) Sheets and plates (*including* galvanised and tinned plates)	,,
(*e*) Wire	,,
(*f*) Other manufactures of iron or steel	,,
5. Steel—	
(*a*) Bars and channel	,,
(*b*) Cast	,,
6. Lead—	
(*a*) Pig	,,
(*b*) Wrought—	
i. Sheets, pipes, and tubes	,,
ii. Other sorts	,,
7. Tin—	
(*a*) Unwrought (blocks, ingots, bars and slabs) ...	,,
(*b*) Wrought (*including* plates or sheets, *not being* tinned iron)	,,
8. Zinc or spelter, wrought or manufactured	,,
9. Metals and ores, unenumerated	,,

IMPORTS—*contd.*

—	Particulars required in addition to value.
II.—GOVERNMENT STORES—*contd.*	
18. PAPER AND PASTEBOARD—	
1. Paper—	
(*a*) Printing paper	cwt.
(*b*) Writing paper and envelopes	.....
(*c*) Other kinds of paper	cwt.
2. Pasteboard, millboard, and cardboard of all kinds ...	,,
19. PRINTING AND LITHOGRAPHING MATERIALS (*excluding* paper)	.....
20. RAILWAY PLANT AND ROLLING-STOCK—	
1. Carriages and wagons and parts thereof	.....
2. Locomotive engines and tenders and parts thereof ...	.....
3. Materials for construction—	
(*a*) Rails and fishplates of steel or iron	cwt.
(*b*) Sleepers and keys	,,
(*c*) ,, of wood	,,
(*d*) Other sorts	,,
21. SHIPS, PARTS OF (*including* Launches and Boats) ...	.....
22. STATIONERY (*excluding* paper)	.....
23. TELEGRAPHS, MATERIALS FOR CONSTRUCTION OF ...	.....
24. TEXTILE—	
1. Cotton—	
(*a*) Twist and yarn	lbs.
(*b*) Manufactures—	
i. Hosiery	.....
ii. Piece-goods—	
Grey (unbleached)	yards.
White (bleached)	,,
Coloured, printed or dyed	,,
iii. Other sorts of manufactures (*including* handkerchiefs and shawls in the piece)... ...	.....
2. Flax—	
(*a*) Twist and yarn	lbs.
(*b*) Manufactures—	
i. Canvas	yards.
ii. Piece-goods	,,
iii. Other sorts (*including* bags and sacks) ..	.....

IMPORTS—*concld.*

	Particulars required in addition to value.
II.—GOVERNMENT STORES—*concld.*	
24. TEXTILES—*contd.*	
3. Wool—	
Manufactures—	
i. Hosiery	lbs.
ii. Piece-goods	yards
iii. Other sorts	lbs.
25. ALL OTHER ARTICLES—	
1. Unmanufactured	.....
2. Manufactured	.....
TREASURE (GOVERNMENT).	
1. GOLD—	
(*a*) Bullion (bar, ingots and other kinds of uncoined gold)	ounces.
(*b*) Coin—	
i. Sovereigns and other British gold coin ...	"
ii. Other coined gold	"
2. SILVER—	
(*a*) Bullion—	
i. Bar	"
ii. Other kinds of uncoined silver	"
(*b*) Coin—	
i. Government of India rupees	"
ii. Other coin	"

No. 2.

RE-EXPORTS.

LIST OF ARTICLES TO BE SPECIFIED IN THE TABLES OF *re*-EXPORTS IN THE MONTHLY AND ANNUAL RETURNS OF THE SEA-BORNE TRADE OF BRITISH INDIA WITH FOREIGN COUNTRIES.

[*N.B.*—The quantity of each article is to be stated in the denomination entered in the second column. Where no denomination of quantity is stated, only the value is to be given.]

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE.	
1. ANIMALS, LIVING—	
1. Horses	number
2. Other kinds	,,
2. APPAREL (*excluding* hosiery and boots and shoes)—	
1 Apparel (*including* drapery, uniforms, accoutrements)..	.....
2. Haberdashery and millinery	.....
3. ARMS, AMMUNITION AND MILITARY STORES—	
1. Fire-arms, and parts thereof	.....
2. Gunpowder	lbs.
3. Dynamite, and all other explosives...	cwt.
4. Other sorts	.....
4. ART, WORKS OF (*other than* pictures)	.....
5. BOOKS, PRINTED, AND PRINTED MATTER (*not being* stationery), *including* MAPS AND CHARTS	cwt.
6. BOOTS AND SHOES	pairs.
7. BUILDING AND ENGINEERING MATERIALS, *other than of* iron, steel or wood	.....
8. CANDLES OF ALL KINDS	lbs
9. CANES AND RATTANS	cwt.
10. CAOUTCHOUC—	
1. Raw	,,
2. Manufactures	... ..

RE-EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE.	
11. CARRIAGES AND CARTS (*excluding* railway carriages), AND PARTS THEREOF	.....
12. CHEMICALS AND CHEMICAL PREPARATIONS (*excluding* chemical manures and medicines)—	
1. Aluminous sulphates (*including* alum)	cwt.
2. Ammonia and salts thereof	,,
3. Arsenic and its oxides	,,
4. Sulphuric acid	,,
5. Other sorts of chemicals	...
13. CHINESE AND JAPANESE WARE (*including* lacquered ware, but *excluding* earthenware and porcelain)	.....
14. CLOCKS AND WATCHES AND PARTS THEREOF—	
1. Clocks and Watches	number
2. Parts of clocks and watches	.....
15. COAL, COKE, AND PATENT FUEL	tons
16. COFFEE	cwt.
17. CORAL	lbs.
18. CORDAGE AND ROPE OF VEGETABLE FIBRE (*excluding* jute and cotton)...	cwt.
19. CUTLERY	.....
20. DRUGS AND MEDICINES (*excluding* chemicals and narcotics)—	
1. Asafœtida	cwt.
2. Camphor	lbs.
3. Cassia lignea	cwt.
4. Quinine and its alkaloids	lbs.
5. Other sorts of drugs and medicines	.....
21. DYEING AND TANNING SUBSTANCES—	
1. Cochineal	cwt.
2. Cutch and gambier	,,
3. Dyes obtained from coal tar—	
(*a*) Alizarine	lbs.
(*b*) Aniline	,,
(*c*) Others	,,
4. Saffron	,,
5. Other sorts	cwt.

RE-EXPORTS—*contd.*

—	Particulars required in addition to value.
1.—PRIVATE MERCHANDISE—*contd.*	
22. EARTHENWARE AND PORCELAIN (*excluding* pipes of earthenware)	.....
23. ELECTROPLATED WARE	.....
24. FIREWORKS	.....
25. FISH (*excluding* canned fish)—	
1. Fish, dry, unsalted	cwt.
2. „ „ salted	„
3. Fishmaws and sharkfins	„
26. FRUITS AND VEGETABLES—	
1. Fresh fruits and vegetables	.....
2. Fruits and vegetables, dried, salted, or preserved—	
(*a*) Dates	cwt
(*b*) Other sorts	„
27. FURNITURE AND CABINET-WARE	.....
28. GLASS AND GLASSWARE—	
1. Beads and false pearls	cwt.
2. Bottles	gross.
3. Sheet and plate	supl. feet
4. Other glassware	.....
29. GRAIN, PULSE, AND FLOUR—	
1. Rice not in the husk	cwt
2. Wheat	„
3. Other sorts	„
30. GUMS AND RESINS—	
1. Arabic	cwt.
2. Benjamin	„
3. Olibanum or frakincense	„
4. Rosin	„
5. Other sorts	„
31. HARDWARE, *excluding* CUTLERY AND ELECTROPLATED WARE	.....
32. HIDES AND SKINS, RAW—	
1. Hides, raw	cwt. and no.
2. Skins, raw	„ „
33. HOPS	cwt.
34. HORNS, TIPS AND PIECES OF HORN, AND HORNMEAL ...	„

RE-EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
35. INSTRUMENTS, APPARATUS, AND APPLIANCES AND PARTS THEREOF—	
1. Electrical	...
2. Musical—	
(*a*) Talking machines and accessories	...
(*b*) Other sorts	.....
3. Optical	.....
4. Photographic	.....
5. Other kinds	.....
36. IVORY—	
1. Unmanufactured	lbs.
2. Manufactured	.....
37. JEWELLERY (*not being* imitation jewellery), *excluding* PRECIOUS STONES AND PEARLS UNSET, ALSO PLATE OF GOLD AND SILVER—	
1. Jewellery	.....
2. Plate of gold and silver	.....
38. LEATHER—	
1. Hides, tanned or dressed	cwt. and no.
2. Skins ,, ,, ...	,, ,,
3. Unwrought	cwt.
4. Manufactures (*excluding* boots and shoes)	.....
39. LIQUOR—	
1. Ale, beer, and porter	gallons.
2. Cider and other fermented liquors	,,
3. Spirit—	
(*a*) Brandy	,,
(*b*) Whisky	,,
(*c*) Other sorts	,,
4. Wines—	
(*a*) Champagne and other sparkling wines ...	,,
(*b*) Port and other still red wines	,,
(*c*) Sherry and other still white wines	,,
(*d*) Other sorts, *including* Vermouth and Ginger wine.	,,
40. MACHINERY AND MILLWORK—	
1. Prime-movers (*other than* electrical)—	
(*a*) Locomotives (*excluding* those for railways) ...	.....
(*b*) Others	.....
2. Electrical machinery of all kinds	.....
3. Other sorts of machinery	.....

RE-EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
41. MATCHES	.....
42. MATS AND MATTING...	sq. yds.
43. METALS AND ORES—	
1. Brass, Bronze, and similar amalgams, wrought ...	cwt.
2. Copper—	
(*a*) Unwrought—	
i. Tiles, ingots, cakes, bricks and slabs ...	,,
ii. Other sorts	,,
(*b*) Wrought—	
i. Mixed or yellow metal for sheething ...	,,
ii. Sheets and other manufactures	,,
3. Iron or Steel—	
(*a*) Anchors and cables	,,
(*b*) Angle, bolt, and rod	,,
(*c*) Bars and channel	,,
(*d*) Hoops and strips	,,
(*e*) Nails, screws, rivets, and washers	,,
(*f*) Old, for re-manufacture	,,
(*g*) Pipes and fittings, cast	,,
(*h*) Sheets and Plates—	
i. Galvanised	,,
ii. Tinned	,,
iii. Not galvanised or tinned	,,
(*i*) Tubes and fittings, wrought	,,
(*j*) Wire	,,
(*k*) Other manufactures of iron or steel	,,
4. Lead—	
(*a*) Unwrought—	
i. Ore	,,
ii. Pig	,,
iii. Other sorts	,,
(*b*) Wrought, all sorts	,,
5. Quicksilver	lbs.
6. Tin—	
Unwrought (blocks, ingots, bars, and slabs) ...	cwt.
7. Zinc or spelter—	
(*a*) Unwrought	,,
(*b*) Wrought or manufactured	,,
(*c*) Other sorts	,,
8. Metals, unenumerated	,,
9. Ores, unenumerated	,,

RE-EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
44. OILS—	
1. Animal	gallons.
2. Essential...	,,
3. Mineral—	
(*a*) Kerosene	,,
(*b*) Other kinds	,,
4. Vegetable, non-essential—	
(*a*) Linseed	,,
(*b*) Other sorts	,,
45. OIL-CLOTH AND FLOOR-CLOTH...	sq. yards.
46. PAINTS AND COLOURS	cwt.
47. PAPER AND PASTEBOARD—	
1. Paper—	
(*a*) Printing paper	,,
(*b*) Writing paper and envelopes	.....
(*c*) Other kinds of paper (*including* paper manufactures)	cwt.
2. Pasteboard, millboard, and cardboard of all kinds ...	,,
48. PERFUMERY (*not being* perfumed spirits)	.....
49. PITCH, TAR AND DAMMER	cwt.
50. PRECIOUS STONES AND PEARLS, UNSET...	.....
51. PRINTING AND LITHOGRAPHING MACHINERY AND MATERIALS (*excluding* paper)	.....
52. PRINTS, ENGRAVINGS, AND PICTURES	.....
53. PROVISIONS AND OILMAN'S STORES (*excluding* fish and fruits and vegetables)	cwt.
54. RAILWAY PLANT AND ROLLING-STOCK...	.....
55. SALT	tons.
56. SEEDS	cwt.
57. SHELLS AND COWRIES	.....
58. SHIPS, PARTS OF (*including* Launches and Boats) ...	.....
59. SOAP	cwt.
60. SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE ...	.....

RE-EXPORTS—*contd.*

—	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
61. SPICES—	
1. Betelnuts	lbs.
2. Cardomoms	,,
3. Cloves	,,
4. Ginger	,,
5. Nutmegs	,,
6. Pepper	,,
7. Other sorts	,,
62. STATIONERY (*excluding* paper)	.....
63. STONE AND MARBLE	cwt.
64. SUGAR—	
1. Sugar, 16 Dutch standard and above	,,
2. ,, 15 ,, ,, ,, below	,,
3. Confectionery	,,
65. TEA—	
1. Black	lbs.
2. Green	,,
66. TEXTILES—	
1. Cotton—	
(*a*) Raw	cwt.
(*b*) Twist and yarn	lbs.
(*c*) Manufactures—	
i. Canvas	yards
ii. Handkerchiefs and shawls in the piece	number
iii. Hosiery	.....
iv. Lace and patent net	yards
v. Piece-goods—	
Grey (unbleached)	,,
White (bleached)	,,
Coloured, printed or dyed	,,
Fents of all descriptions	,,
vi. Rope	lbs.
vii. Thread, sewing	,,
viii. Other sorts of manufactures	,,
2. Flax—	
Manufactures—	
(*a*) Canvas	yards
(*b*) Piece-goods	,,
(*c*) Other sorts (*including* bags and sacks)	lbs.

RE-EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
66. TEXTILES—*contd.*	
3. Hemp manufactures (*excluding* cordage)	.....
4. Jute Manufactures	.....
5. Silk—	
(*a*) Raw	lbs.
(*b*) Silk yarn, noils and warps	,,
(*c*) Manufactures—	
(i) Goods of silk mixed with other materials	yards
(ii) Silk piece-goods	,,
(iii) Thread for sewing	lbs.
(iv) Other sorts	,,
6. Wool—	
(*a*) Raw	,,
(*b*) Manufactures—	
(i) Piece-goods	yards
(ii) Shawls	number
(iii) Other sorts	lbs.
67. TOBACCO—	
1. Unmanufactured	lbs.
2. Manufactured	,,
68. TOYS AND REQUISITES FOR GAMES AND SPORTS, *including* fishing tackle (*other than* firearms)	.....
69. UMBRELLAS, *including* parasols and sunshades	number
70. WAX OF ALL KINDS (*excluding* CANDLES)	cwt.
71. WOOD AND TIMBER—	
1. Timber *other than* railway sleepers—	
(*a*) Teak	cubic tons.
(*b*) Other timber	,,
2. Wood, ornamental	.....
3. Manufactures of wood, *other than* furniture and cabinet-ware	.....
72. ARTICLES RE-EXPORTED BY POST	.....
73. ALL OTHER ARTICLES OF MERCHANDISE—	
1. Unmanufactured	.....
2. Manufactured	.....

RE-EXPORTS—*contd.*

	Particulars required in addition to value.
II.—GOVERNMENT STORES.	
1. APPAREL (*including* drapery, haberdashery, millinery, uniforms, accoutrements, but *excluding* hosiery) ...	.....
2. ARMS, AMMUNITION AND MILITARY STORES—	
1. Firearms, and parts thereof	.....
2. Other sorts	.....
3. BOOKS, PRINTED, AND PRINTED MATTER (*not being* stationery), *including* MAPS AND CHARTS	.....
4. BOOTS AND SHOES	pairs
5. BUILDING AND ENGINEERING MATERIALS, *other than of* iron, steel or wood...	.....
6. CHEMICALS, DRUGS, MEDICINES, AND NARCOTICS ...	.....
7. GLASS AND GLASSWARE	.....
8. HARDWARE AND CUTLERY, *including* agricultural implements and plated ware	.....
9. INSTRUMENTS, APPARATUS, AND APPLIANCES	.....
10. LEATHER, UNWROUGHT AND MANUFACTURES (*excluding* boots and shoes)	.....
11. LIQUORS—	
1. Ale, beer and porter	gallons
2. Spirit	,,
3. Wines	,,
12. MACHINERY AND MILLWORK...	.....
13. METALS AND ORES—	
1. Brass, bronze, and similar amalgams, wrought ...	cwt.
2. Copper—	
(*a*) Unwrought	,,
(*b*) Wrought	,,
Iron or steel—	
(*a*) Pig...	,,
(*b*) Wrought and manufactures	,,

RE-EXPORTS—*concld.*

	Particulars required in addition to value.
II.—GOVERNMENT STORES—*continued.*	
13. METALS AND ORES—*continued.*	
4. Lead—	
(*a*) Pig	cwt.
(*b*) Wrought and manufactures	,,
5. Tin, unwrought and wrought	,,
6. Zinc or spelter, wrought or manufactured	,,
7. Metals and ores, unenumerated	,,
14. RAILWAY PLANT AND ROLLING-STOCK...	.....
15. SHIPS, PARTS OF (*including* Launches and Boats) ...	.....
16. STATIONERY (*excluding* paper)	.....
17. TELEGRAPHS, MATERIALS FOR CONSTRUCTION OF ...	.....
18. TEXTILES—	
1. Cotton—	
(*a*) Twist and yarn	lbs.
(*b*) Manufactures	.....
2. Flax manufactures	.....
3. Wool manufactures—	
(*a*) Piece-goods	yards
(*b*) Other sorts	lbs.
19. ALL OTHER ARTICLES—	
1. Unmanufactured	.....
2. Manufactured	.....

No. 3.

EXPORTS.

LIST OF ARTICLES TO BE SPECIFIED IN THE TABLES OF EXPORTS IN THE MONTHLY AND ANNUAL RETURNS OF THE SEA-BORNE TRADE OF BRITISH INDIA WITH FOREIGN COUNTRIES.

[*N. B.*—The quantity of each article is to be stated in the denomination entered in the second column. Where no denomination of quantity is stated, only the value is to be given.]

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE.	
1. ANIMALS, LIVING—	
1. Cattle (*excepting* sheep and goats)	number
2. Horses	,,
3. Sheep and goats	,,
4. Other kinds	,,
2. APPAREL (*excluding* hosiery and boots and shoes)—	
1. Apparel (*including* drapery, uniforms, accoutrements)...	.....
2. Haberdashery and millinery	.....
3 ARMS, AMMUNITION, AND MILITARY STORES	.....
4. ART, WORKS OF	.....
5. BOOKS, PRINTED, AND PRINTED MATTER (*not being* stationery), *including* MAPS AND CHARTS	cwt.
6. BOOTS AND SHOES	pairs
7. BRISTLES	cwt.
8. BUILDING AND ENGINEERING MATERIALS, *other than* of iron, steel or wood—	
1. Bricks	number
2. Chalk and lime	cwt.
3. Pipes of earthenware	,,
4. Tiles	number
5. Other kinds	cwt.
9. CANDLES OF ALL KINDS	lbs.
10. CANES AND RATTANS	cwt.
11. CAOUTCHOUC—	
1. Raw	,,
2. Manufactures	.....

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
12. CARRIAGES AND CARTS (*excluding* railway carriages), AND PARTS THEREOF—	
1. Carriages and carts	number
2. Parts of carriages and carts	.....
13. CHEMICALS AND CHEMICAL PREPARATIONS (*excluding* chemical manures and medicines)—	
1. Alum	cwt.
2. Arsenic...	,,
3. Potassium compounds—	
(*a*) Saltpetre	,,
(*b*) Other sorts...	,,
4. Soda compounds—	
(*a*) Borax	,,
(*b*) Other sorts	,,
5. Other sorts of chemicals	.....
14. COAL, COKE, AND PATENT FUEL—	
1. Coal	tons
2. Coke	,,
3. Patent fuel	,,
15. COFFEE	cwt.
16. COIR—	
1. Unmanufactured	,,
2. Manufactured (*excluding* rope)	,,
17. CORAL	lbs.
18. CORDAGE AND ROPE OF VEGETABLE FIBRE (*excluding* jute and cotton)	cwt
19. DRUGS AND MEDICINES (*excluding* chemicals and narcotics)—	
1. Aloes	,,
2. Asafœtida	,,
3. Camphor	lbs.
4. Cinchona bark	,,
5. Galangal	cwt.
6. Nux vomica (strychnia)	,,
7. Senna	,,
8. Other sorts of drugs and medicines	.....

EXPORTS—*contd.*

—	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
20. DYEING AND TANNING SUBSTANCES—	
1. Cutch and gambier	cwt.
2. Indigo	,,
3. Myrobalans	,,
4. Safflower	,,
5. Turmeric	,,
6. Other sorts (*including* lac-dye)	,,
21. EARTHENWARE AND PORCELAIN (*excluding* pipes of earthenware)	.....
22. FEATHERS	lbs.
23. FIBRE FOR BRUSHES AND BROOMS	cwt.
24. FIREWORKS	.....
25. FISH (*excluding* canned fish)—	
1. Fish, dry, unsalted	cwt.
2. ,, ,, salted	,,
3. Fishmaws and sharkfins	,,
4. Fish, wet salted (*ngápi*)	,,
26. FODDER, BRAN, AND CATTLE-FOOD (*excluding* Oil-cake)—	
1. Bran and pollard	tons
2. Other sorts	cwt.
27. FRUITS AND VEGETABLES—	
1. Fresh Fruits and Vegetables—	
(*a*) Fresh fruits—	
i. Cocoanuts	number
ii. Others	...
(*b*) Fresh vegetables of all kinds	.....
2. Fruits and vegetables: dried, salted, or preserved, all sorts	cwt.
28. FURNITURE AND CABINET-WARE	.....
29. GLASS AND GLASSWARE	.....
30. GRAIN, PULSE, AND FLOUR—	
1. Barley	cwt.
2. Gram	,,
3. Jawar and bajra	,,

EXPORTS—*contd.*

—	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
30. GRAIN, PULSE AND FLOUR—*contd.*	
4. Oats	cwt.
5. Pulse	,,
6. Rice in the husk	,,
7. ,, not in the husk	,,
8. ,, flour	,,
9. Wheat	,,
10. ,, flour	lbs.
11. Other sorts	cwt.
31. GUMS AND RESINS—	
1. Arabic	,,
2. Benjamin	,,
3. Olibanum or frankincense	,,
4. Rosin	,,
5. Other sorts	,,
32. HARDWARE AND CUTLERY, *including* PLATED-WARE	.....
33. HIDES AND SKINS, RAW—	
1. Hides, raw—	
(*a*) Buffalo hides	cwt. and no.
(*b*) Cow ,,	,,
(*c*) Other ,,	,,
2. Skins, raw—	
(*a*) Goat skins	,,
(*b*) Sheep ,,	,,
(*c*) Other ,,	,,
3. Cuttings of hides and skins (raw)	cwt.
34. HORNS, TIPS AND PIECES OF HORN, AND HORNMEAL	,,
35. INSTRUMENTS, APPARATUS, AND APPLIANCES, AND PARTS THEREOF—	
1. Musical	.....
2. Other kinds	.....
36. IVORY—	
1. Unmanufactured	lbs.
2. Manufactured	.....
37. JADESTONE	cwt.
38. JEWELLERY (*not being* imitation jewellery), *excluding* PRECIOUS STONES AND PEARLS UNSET, ALSO PLATE OF GOLD AND SILVER—	
1. Jewellery	.....
2. Plate of gold silver	.....

EXPORTS—*contd.*

—	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
39. LAC—	
1. Button	cwt.
2. Seed	,,
3. Shell	,,
4. Stick	,,
5. Other kinds (*excluding* lac-dye)	,,
40. LACQUERED-WARE (of Indian manufacture)	.....
41. LEATHER—	
1. Hides, tanned or dressed—	
(*a*) Buffalo hides	cwt. and no.
(*b*) Cow ,,	,,
(*c*) Other ,,	,,
2. Skins, tanned or dressed—	
(*a*) Goat skins	,,
(*b*) Sheep ,,	,,
(*c*) Other ,,	,,
3. Unwrought	cwt.
4. Manufactures (*excluding* boots and shoes)—	
(*a*) Saddlery and harness	.....
(*b*) Other sorts	.....
42. LIQUORS—	
1. Spirits	gallons.
2. Wines	,,
3. Other sorts of liquors	,,
43. MACHINERY AND MILLWORK OF ALL KINDS	.....
44. MANURES—	
1. Bones	tons.
2. Fish manures and guano	,,
3. Other kinds	,,
45. MATS AND MATTING, *except* coir and caoutchouc	sq. yds.
46. METALS AND ORES—	
1. Brass, Bronze, and similar amalgams—	
(*a*) Unwrought	cwt.
(*b*) Wrought	,,
2. Chromite (Chrome iron ore)	,,
3. Copper—	
(*a*) Ore	,,
(*b*) Old, for re-manufacture	,,
(*c*) Unwrought	,,
(*d*) Wrought (sheets and other manufactures)	,,

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
46. METALS AND ORES—*contd.*	
4. Iron or Steel—	
(*a*) Ore	cwt.
(*b*) Pig	,,
(*c*) Manufactures—	
i. Anchors and cables	,,
ii. Angle, bolt, and rod	,,
iii. Bars and channel	,,
iv. Hoops and strips	,,
v. Nails, screws, rivets, and washers	,,
vi. Oil, for re-manufacture	,,
vii. Pipes and fittings, cast	,,
viii. Sheets and plates (*including* galvanized and tinned plates)	,,
ix. Tubes and fittings, wrought	,,
x. Other manufactures of iron or steel... ...	,,
5. Lead—	
(*a*) Pig	,,
(*b*) Other sorts	,,
6. Manganese ore	,,
7. Tin—	
(*a*) Ore	,,
(*b*) Unwrought blocks, ingots, bars and slabs ...	,,
(*c*) Wrought, *including* plates or sheets, *not being* tinned iron	,,
8. Zinc or spelter, all sorts	,,
9. Metals, unenumerated	,,
10. Ores, unenumerated	,,
47. MICA (commercially called Talc)	,,
48. OILS—	
1. Animal	gallons.
2. Essential—	
(*a*) Lemongrass oil	,,
(*b*) Other sorts	,,
3. Mineral—	
(*a*) Kerosene	,,
(*b*) Paraffin wax	cwt.
(*c*) Other kinds...	gallons.

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
48. OILS—*contd.*	
4. Vegetable, non-essential—	
(*a*) Castor	gallons.
(*b*) Cocoanut	,,
(*c*) Cotton seed	,,
(*d*) Groundnut	,,
(*e*) Linseed	,,
(*f*) Mustard or rape	,,
(*g*) Niger seed	,,
(*h*) Sesamum (til or jinjili)	,,
(*i*) Drugs of jinjili oil	cwt.
(*j*) Other sorts	gallons.
49. OIL-CAKES—	
1. Castor cake	cwt.
2. Cocoanut ,, (*Punac*)	,,
3. Cotton ,,	,,
4. Groundnut cake	,,
5. Linseed, rape and sesamum cake	,,
6. Others	,,
50. OIL-CLOTH AND FLOOR-CLOTH	sq. yds.
51. OPIUM	chests weighing cwt.
52. PAINTS AND PAINTERS' MATERIALS—	
1. Paints and colours—	
(*a*) Graphite	cwt.
(*b*) Other sorts	,,
2. Printers' materials	.....
53. PAPER AND PASTEBOARD—	
1. Paper—	
(*a*) Printing paper	cwt.
(*b*) Other kinds of paper (*including* paper manufactures)	,,
2. Pasteboard, millboard, and cardboard of all kinds	,,
54. PAPER MAKING MATERIALS—	
1. Rags	,,
2. Other materials	,,
55. PERFUMERY (*not being* perfumed spirits)—	
1. Musk	ounces.
2. Other sorts	.....
56. PLANTS, LIVING, *including* Bulbs	.....

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
57. PRECIOUS STONES AND PEARLS, UNSET	.....
58. PRINTING AND LITHOGRAPHING MATERIALS (*excluding* paper)	.....
59. PROVISIONS AND OILMAN'S STORES—	
1. Biche-de-mer	lbs.
2. Butter	,,
3. Cheese	,,
4. Ghi	,,
5. Lard	,,
6. Pickles, chutnies, and condiments	cwt.
7. Other sorts of provisions	,,
60. RAILWAY PLANT AND ROLLING-STOCK—	
1. Materials for construction (*including* sleepers of wood).	cwt.
2. Other sorts	.....
61. SALT	tons.
62. SEEDS—	
1. Oil-seeds—	
i. Essential—	
(*a*) Ajama	cwt.
(*b*) Ajwan	,,
(*c*) Aniseed	,,
(*d*) Assalia...	,,
(*e*) Carraway	,,
(*f*) Corriander	,,
(*g*) Cummin (*other than* black)	,,
(*h*) Cummin, black	,,
(*i*) Fennel	,,
(*j*) Fenugreek	,,
(*k*) Sawa or dil	,,
(*l*) Other sorts	,,
ii. Non-essential—	
(*a*) Castor	,,
(*b*) Copra or cocoanut kernel...	,,
(*c*) Cotton	,,
(*d*) Groundnuts	,,
(*e*) Linseed	,,
(*f*) Mowa or mowra..	,,
(*g*) Mustard	,,
(*h*) Niger	,,
(*i*) Poppy	,,
(*j*) Rape	,,
(*k*) Sesamum (til or jinjili)	,,
(*l*) Tea	,,
(*m*) Other sorts	,,
2. Other than oil-seeds	,,

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
63. SHELLS AND COWRIES—	
1. Cowries	cwt.
2. Shells—	
(*a*) Shells, (chanks, sankli, large ornamental shells, cowries, mother-of-pearl shells and oyster shells).	,,
(*b*) Tortoise-shell (*including* nakhla or nakh) ...	lbs.
64. SHIPS, PARTS OF (*including* Launches and Boats) ...	.....
65. SOAP	cwt.
66. SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE ...	.....
67. SPICES—	
1. Betelnuts	lbs.
2. Cardamoms	,,
3. Chillies	,,
4. Cinnamon	,,
5. Cloves	,,
6. Ginger	,,
7. Nutmegs	,,
8. Pepper	,,
9. Other sorts	,,
68. STATIONERY (*excluding* paper)	.....
69. STONE AND MARBLE...	cwt.
70. SUGAR—	
1. Sugar, 16 Dutch standard and above	cwt.
2. ,, 15 ,, ,, ,, below	,,
3. Confectionery	,,
71. TALLOW AND STEARINE (*including* grease and animal fat.)	,,
72. TEA—	
1. Black	lbs.
2. Green	,,
73. TEA WASTE for the manufacture of Caffeine	,,
74. TEXTILES—	
1. Cotton—	
(*a*) Raw	cwt.
(*b*) Twist and yarn—	
Mule and water Nos. 1 to 10...	lbs.
,, ,, ,, 11 to 20...	,,
,, ,, ,, 21 to 30...	,,
,, ,, ,, 31 to 40...	,,
,, ,, above No. 40...	,,

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
74. TEXTILES—*contd.*	
1. Cotton—*contd.*	
(*b*) Twist and yarn—*contd.*	
Orange, red, and other colours Nos. 1 to 20 ...	lbs.
" " " 21 to 40 ...	"
" " above No. 40 ...	"
Unspecified descriptions of twist and yarn ...	"
(*c*) Manufactures—	
(i) Canvas...	yards
(ii) Handkerchiefs and shawls in the piece ...	number.
(iii) Hosiery	.....
(iv) Piece-goods—	
Grey (unbleached)—	
Chadars and Dhutis	yards.
Drills and Jeans	"
T. cloth and Domestics	"
Shirtings	"
Other sorts	"
White (bleached)—	
Chadars and Dhutis	"
Drills and Jeans	"
T. cloth and Domestics	"
Shirtings	"
Other sorts	"
Coloured, printed, or dyed—	
Lungis and Saris	"
Drills and Jeans	"
Other sorts	"
(v) Thread, sewing	lbs.
(vi) Other sorts of manufactures	"
2. Flax—	
(*a*) Raw	"
(*b*) Twist and yarn	"
(*c*) Manufactures—	
(i) Bags and sacks	number.
(ii) Other sorts	lbs.
3 Hemp (*chiefly* Sann)—	
(*a*) Raw	cwt
(*b*) Manufactures (*excluding* cordage)	.....
4. Jute—	
(*a*) Raw	cwt.
(*b*) Twist and yarn	lbs.
(*c*) Manufactures—	
(i) Canvas	yards.
(ii) Gunny bags	number
(iii) " cloth	yards.
(iv) Rope and twine...	cwt.
(v) Other kinds	"

EXPORTS—*contd.*

	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*contd.*	
74. TEXTILES—*contd.*	
5. Rhea, Ramie, or China grass	cwt.
6. Silk—	
(*a*) Raw—	
(i) Mulberry silk, *excluding* tasar and other wild silks—	
Raw	lbs.
Chasam or waste	,,
Cocoons	,,
(ii) Wild silk, tasar, munga, eria and others—	
Raw	,,
Chasam or waste	,,
Cocoons	,,
(*b*) Manufactures—	
(i) Goods of Silk mixed with other materials...	yards.
(ii) Silk piece-goods...	,,
(iii) Thread for sewing	lbs.
(iv) Other sorts	,,
7. Wool—	
(*a*) Raw	,,
(*b*) Manufacture—	
(i) Braids	,,
(ii) Carpets and rugs	,,
(iii) Piece-goods	yards.
(iv) Shawls...	number
(v) Other sorts	lbs.
75. TOBACCO—	
1. Unmanufactured	,,
2. Manufactured—	
(*a*) Cigars	,,
(*b*) Cigarettes	,,
(*c*) Other sorts	,,
76. TOYS AND REQUISITES FOR GAMES AND SPORTS, *including* fishing tackle (*other than* firearms)	.....
77. UMBRELLAS, *including* parasols and sunshades	number
78. WAX OF ALL KINDS, *other than* PARAFFIN WAX (*excluding* candles)	cwt.
79. WOOD AND TIMBER—	
1. Timber, railway, *other than* railway sleepers—	
(*a*) Teak wood	cubic tons.
(*b*) Other timber	,,
2. Wood—	
(*a*) Firewood	tons.

EXPORTS—*contd.*

—	Particulars required in addition to value.
I.—PRIVATE MERCHANDISE—*concld.*	
79. WOOD AND TIMBER—*contd.*	
2. Wood—*contd.*	
(*b*) Ornamental wood—	
(i) Ebony	.....
(ii) Sandal...	.....
(iii) Other kinds	.....
3. Manufactures of wood, *other than* furniture and cabinet-ware	.....
80. ARTICLES EXPORTED BY POST...	.....
81. ALL OTHER ARTICLES OF MERCHANDISE—	
1. Unmanufactured	.....
2. Manufactured	.....
TREASURE (PRIVATE).	
1. GOLD—	
(*a*) Bullion (bar, ingots and other kinds of uncoined gold)	ounces.
(*b*) Coin—	
(i.) Sovereigns and other British gold coin ...	,,
(ii.) Other coined gold	,,
2. SILVER—	
(*a*) Bullion (bar and other kinds of uncoined silver)..	ounces
(*b*) Coin—	
(i.) Government of India rupees	,,
(ii.) British Dollars	,,
(iii.) Straits Dollars	,,
(iv.) Other coin	,,
II.—GOVERNMENT STORES.	
1. APPAREL (*including* drapery, haberdashery, millinery, uniforms, accoutrements, but *excluding* hosiery) ...	.....
2. ARMS, AMMUNITION, AND MILITARY STORES—	
1. Firearms and parts thereof...	.....
2. Other sorts	.....
3. BOOKS, PRINTED AND PRINTED MATTER (*not being* stationery), *including* MAPS AND CHARTS	.....

EXPORTS—*contd.*

	Particulars required in addition to value.
II.—GOVERNMENT STORES—*contd.*	
4. BOOTS AND SHOES	pairs.
5. BUILDING AND ENGINEERING MATERIALS *other than of* iron, steel, or wood—	
1. Bricks and tiles	number.
2. Other sorts	.....
6. CARRIAGES AND CARTS (*excluding* railway carriages), AND PARTS THEREOF	.....
7. CHEMICALS	.....
8. COAL, COKE, AND PATENT FUEL	tons.
9. DRUGS, MEDICINES AND NARCOTICS—	
1 Quinine	lbs.
2. Other sorts	.....
10. EARTHENWARE AND PORCELAIN (*excluding* pipes of earthenware)	.....
11. GLASS AND GLASSWARE	.....
12. HARDWARE AND CUTLERY, *including* agricultural implements and platedware	.....
13. INSTRUMENTS, APPARATUS, AND APPLIANCES AND PARTS THEREOF—	
1. Musical	.....
2. Photographic	.....
3. Scientific, philosophical and other kinds	.....
14. LEATHER—	
1. Unwrought	cwt.
2. Manufactures—	
(*a*) Saddlery and harness...	.....
(*b*) Other sorts (*excluding* boots and shoes) ...	.....
15. LIQUORS—	
1. Ale, beer and porter	gallons.
2. Spirit	"
16. MACHINERY AND MILLWORK—	
1. Steam-engines and parts (*other than* locomotives) ...	.....
2. Other sorts of machinery	.....

EXPORTS —*contd.*

—	Particulars required in addition to value.
II.—GOVERNMENT STORES—*contd.*	
17. METALS AND ORES—	
1. Brass, Bronze, and similar amalgams, wrought ...	cwt.
2. Copper—	
(*a*) Unwrought	,,
(*b*) Wrought	,,
3. Iron or Steel—	
(*a*) Anchors and cables	,,
(*b*) Galvanised (*other than* plates, sheets, and wire) ...	,,
(*c*) Nails, screws, rivets and washers	,,
(*d*) Other manufactures of iron or steel	,,
4. Lead, wrought and manufactures	,,
5. Tin, unwrought and wrought	,,
6. Zinc or spelter, wrought or manufactured	,,
7. Metals and ores, unenumerated	,,
18. PAPER AND PASTEBOARD—	
1. Paper—	
(*a*) Writing paper and envelopes...	.....
(*b*) Other kinds of paper	cwt.
2. Pasteboard, millboard, and cardboard of all kinds ...	,,
19. PRINTING AND LITHOGRAPHING MATERIALS (*excluding* paper)	.....
20. RAILWAY PLANT AND ROLLING-STOCK	.....
21. SHIPS, PART OF (*including* Launches and Boats) ...	.....
22. STATIONERY (*excluding* paper)	.....
23. TELEGRAPHS, MATERIALS FOR CONSTRUCTION OF ...	.....
24. TEXTILES—	
1. Cotton—	
(*a*) Twist and yarn	lbs.
(*b*) Manufactures—	
i. Piece-goods—	
Grey (unbleached)	yards.
White (bleached)	,,
Coloured, printed, or dyed	,,
ii. Other sorts of manufactures (*including* handkerchiefs and shawls in the piece) ...	.....
2. Flax manufactures	.....
3. Wool manufactures—	
(i.) Piece-goods	yards.
(ii.) Other sorts	lbs.
25. ALL OTHER ARTICLES—	
1. Unmanufactured	.....
2. Manufactured	.....

EXPORTS—*concld.*

—	Particulars required in addition to value.
TREASURE (GOVERNMENT).	
1. GOLD—	
(*a*) Bullion (bar, ingots, and other kinds of uncoined gold)...	ounces.
(*b*) Coin—	
i. Sovereigns and other British gold coin ...	„
ii. Other coined gold...	„
2 SILVER—	
(*a*) Bullion (bar, ingots, and other kinds of uncoined silver)	„
(*b*) Coin—	
i. Government of India rupees	„
ii. British Dollars	„
iii. Straits Dollars	„
iv. Other coin	„

By order of His Excellency the Honourable
the Governor in Council,

W. H. LUCAS,
Chief Secretary to Government.

No. 632 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 26th June 1912.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I have the honour to advise you that your letter of 11th April has received the careful consideration of my Committee who approve of the alterations mentioned therein.—I have, etc.,

H. G. WHEELER,
Secretary.

APPENDIX I-4.

CUSTOMS ARRANGEMENTS AT THE ALEXANDRA DOCKS.

R. S. R. No. 1116 of 1912.

BOMBAY CUSTOMS HOUSE,
2nd September 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—I have the honour to address the Committee of the Chamber on the subject of the Customs arrangements to be adopted when the Alexandra Docks are opened to traffic. I desire to emphasize at the outset that the arrangements, which are outlined in this letter, though they have been carefully considered in this Department, are not final and that I will welcome any suggestion which may be offered for their improvement.

2. As the Committee are doubtless aware the new Custom House will not be ready in 1914 when I anticipate that the Alexandra Docks will be opened to traffic, and though I expect that substantial progress will have been made with the project, I fear that the new Customs building on the Ballard Pier will not be ready for occupation for some time after the opening of the Docks, I recognize that it will not be possible to administer, satisfactorily, the Customs arrangements in the Alexandra Docks either from the Town Custom House or the Prince's Dock Custom House. Practically all the liners will be allotted preferential berths in the Alexandra Docks; and the import work at these Docks will consequently be heavy. It is therefore clear that a temporary Custom House will be required at the Alexandra Docks. The Port Trust have, in their scheme for shed accommodation in the new Docks, agreed, at the request of the Department, to allot a special shed for liquors. The original intention was to utilize this shed solely for the purposes of

assessing duty on liquors, all liquors (except beer in casks) being railed direct from the wharf. It will not however be possible at first to make use of this shed for the purposes intended: and I propose, with the concurrence of the Port Trust, to utilize the Liquor Shed as a temporary Custom House. The enclosed map shows the situation of this shed. The size of the shed is sufficient to accommodate a fairly large staff of about 40-50 clerks and officers.

3. As the greater portion of dutiable imports will be landed in the Alexandra Docks I propose to concentrate appraisement work at the Liquor Shed. The gazetted staff posted there will ordinarily consist of two Assistant Collectors, both of whom will be empowered finally to settle all questions arising out of the appraisement of goods, except such, as being of major importance, or as involving matters of principle, must necessarily be referred to the Collector. Under these two officers will be working in the Liquor Shed a full staff of Appraisers and Examiners. In the Liquor Shed itself will be posted that section of the Appraising Department which deals with the assessment of piece-goods (cotton and woollen) and machinery, &c., as well as a number of Appraisers who will scrutinize invoices, in the case of goods liable to duty on invoice value, or assess duty in the case of goods liable to duty at market values. Ordinarily, however, no goods will be brought to the Liquor Shed for examination and viewing. There will be no accommodation in the Liquor Shed for this purpose: and in fact no accommodation has been provided in the plans of the new Custom House for an examination hall. The system, which will be adopted in future, will be that followed in Calcutta. When goods must be viewed for Customs purposes the examination will be conducted in the shed where the goods have been landed or are lying. At each of the transit sheds served by the preferential berths allotted by the Port Trust to the liners I propose to post two Examining Officers: and these will be formed into groups controlled by a Senior Appraiser or Examining Officer. The procedure under which goods will be cleared will then be as follows. An importer will present his documents and samples at the Liquor Shed or at the new Custom House (when the latter is opened): the papers and samples will be scrutinized and duty assessed; the importer will then pay duty and after payment will proceed to the shed where his goods have been landed and present his Customs documents to the Appraiser stationed at that shed. If

no order for examination has been passed by the Scrutinising Appraiser, or if the goods are not such as must, under the Departmental rules, be examined, the order for clearance will be signed by the Senior Appraiser and the importer will be at liberty to remove his goods. If an order for examination has been passed or the goods need to be examined, the necessary examination will be carried out by the Appraiser at the shed: and if no irregularities are noticed an order for clearance will be given. If the case presents any irregularity, a report will be made to the Assistant Collector at the Liquor Shed who will pass final orders. I have already made a beginning with this system and the results, so far as I have been able to ascertain, have been (1) to save the importer the cost of cartage from the transit shed to the Custom House, (2) to save the Port Trust the labour of removing goods to the Custom House for Customs examination and (3) to minimize the congestion and attendant delay which are of constant occurrence in the Customs Examination Hall. With the growth of the trade of the Port the examination hall was in the past frequently found to provide inadequate accommodation. I need scarcely point out that in the case of the New Docks with a Custom House situated as it will be at a considerable distance from the nearest transit shed, the drawbacks of the old system under which every case needed for Customs examination had to be removed to the Custom House would become intolerable. I have no doubt that this change will be welcomed by the mercantile community as an improvement in past methods. I would add that in my proposals to Government as regards the establishment which I shall need to meet the demands arising out of the opening of the new Docks, I have represented the need of additional Appraising and Examining staff. The whole question has been most carefully and minutely examined by me in the last two years in the light of past experience here and in Calcutta, and I am satisfied that the solution indicated above will afford the most satisfactory results.

4. This system will necessitate provision at the Liquor Shed for payment of duty and I propose to provide there a sufficient staff of Cashiers, &c., for this purpose. It will be one of the functions of one of the Assistant Collectors posted at the Liquor Shed to make regular daily inspection at the Transit Sheds, so that as far as possible orders may be passed on the spot in respect of cases requiring the orders of

higher authority. The practical effect of the system may be summarised as follows:—In the case of piece-goods and similar imports which can be assessed and scrutinized on shipment samples, the procedure will be almost identical with that in force now in the case of other goods where examination is required, the examination will be conducted at the shed; but the examination will take place after payment of duty so that clearance may follow immediately after examination.

5. As regards tariff rated goods the case is different. I should personally have been glad to have applied to these goods a system similar to that described above and recently under my instructions the Assistant Collector, Prince's Dock, inquired of the leading sugar merchants if they would avail themselves of a system under which duty would be paid before weighment, and goods cleared immediately after weighment, any adjustment necessitated by the results of weighment being made in the importer's account with the Department. With one exception all the firms consulted declined this offer. Unless therefore your Committee hold different views, I propose to deal with tariff rated goods on the existing lines, that is to say, the Bill of Entry will be presented in the first instance at the shed to the Examiner in charge of the scales who will weigh and record his weighment on the Bill of Entry. The Bill of Entry will then be taken to the Cash Department and duty paid.

6. The Prince's Dock Custom House will still be maintained, at any rate until the new Custom House is ready. In that Custom House will be located the Custom's laboratory where the strength of spirits is determined. I cannot, for obvious reasons, find room for the laboratory in the Liquor Shed. Again the Coasting Trade work now performed at that Custom House will remain there; and I propose to retain a section of the Cash Department there so that duty on Tariff rated goods landed in the Prince's and Victoria Docks may be paid there. In the case of other classes of goods landed in the Prince's and Victoria Docks, the assessment will be made at the Liquor Shed, but examination will be conducted, as in the case of goods landed at the Alexandra Docks at the shed where they are landed. A staff of examiners will be available for posting at the sheds in the Prince's and Victoria Docks; but inasmuch as these Docks will not be utilized by the regular liners, and a berth which may be occupied one week by a ship bringing dutiable imports may the

following week be allotted to a ship not bringing dutiable imports, the distribution of the examining staff in the sheds at the Prince's and Victoria Docks will depend on the exigencies of the moment. The Assistant Collector at the Alexandra Docks will arrange for the posting of the staff, in the light of information as to the vessels using the Prince's and Victoria Docks. If, as I understand, is possible, the Port Trust arrange for the discharge of sugar cargoes at one particular shed, I will of course arrange for a staff to be regularly posted to that shed.

7. As regards the Town Custom House I do not propose any changes. The Import Department which deals with the "Numbering" stage of the Customs procedure, is from the informal inquiries I have made, most suitably situated where it is. This is a department which is constantly in touch with the offices of ships' agents and I understand that the latter would prefer that existing arrangements should remain undisturbed. The Export Department need not, I think, be removed. The Town Custom House is nearer shippers' offices than the Liquor Shed or the Prince's Dock Customs House. The Preventive Department will remain in the Town Custom House; but a branch office will be maintained for the Alexandra Docks in the Liquor Shed.

8. I shall be glad to explain in person to the Committee the scope and effect of these proposals should they desire. I would repeat, in conclusion, that I do not regard these arrangements as final and will be glad to discuss any suggestion for their improvement.—I have, etc.,

M. M. S. GUBBAY,
Collector of Customs.

No. 930 of 1912.

CHAMBER OF COMMERCE,

BOMBAY, 11th October 1912.

The COLLECTOR of CUSTOMS,
Bombay.

SIR,—I have the honour under direction of my Committee to acknowledge the receipt of your letter R. S. R. No. 1116 of 1912, dated 2nd September (with plan), on the proposed Customs arrangements in connection with the New Alexandra Docks.

2.. I am instructed to state that the Committee consider the proposed arrangements very satisfactory and a great improvement on the existing system. The site of the Liquor Shed is convenient and the examination in the shed of goods requiring inspection will be a great advantage. The arrangements at the Prince's and Victoria Docks also appear to be sufficient.

3. In para. 7 of your letter you advise that work will be carried on at the Town Custom House as at present and this my Committee are glad to note.

4. Dealing with tariff-rated goods my Committee are desirous of offering the following suggestion with regard to the payment of sugar duty, *viz.*, that it should be made optional for merchants either to pay the duty on this article before weighment and adjust differences afterwards or to have the sugar weighed first and pay the exact amount.—I have, etc.,

H. G. WHEELER,
Secretary.

APPENDIX **J-1.**

CONGESTION ON RAILWAYS.

TELEGRAM, dated 3rd May 1913.

From—BOMBAY CHAMBER OF COMMERCE,

To—RAILWAY BOARD, Simla.

"Bombay Chamber of Commerce beg to draw attention to the large quantity of produce lying at up-country stations awaiting transport. Merchants here are very seriously inconvenienced and being put to great loss by inability of railways to handle this produce sold to foreign buyers and for which steamers are now waiting. As produce stacked on open platforms in up-country yards must be cleared before rains, Chamber earnestly requests that special efforts may be made to clear these supplies, otherwise heavy losses will result. Matter very urgent.

No. 467 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 8th May 1912.

The SECRETARY, RAILWAY BOARD,
Simla.

SIR,—The question as to the inability of the Railways terminating in Bombay to deal with the traffic offering during the busy season is a matter which my Committee have brought to the notice of the Railway Board on numerous occasions, and although it is recognised that the conditions at the present moment are somewhat exceptional, owing to the heavy famine fodder traffic, my Committee feel that the failure of the Railways to meet the requirements of the trade is so complete that no excuse is necessary in further representing the matter to the Government of India.

2. I am to say that my Committee are of opinion that the whole question resolves itself into one as to the provision of funds for the improvement of open lines.

3. The late Mr. Thomas Robertson in his report, dated 25th March 1903, dealing with this subject, stated his opinion that the allotments for the improvements during the years prior to the date of his report had not been sufficient to permit of Railways proceeding with as much rapidity as was desirable, and that a very large outlay would be necessary for some years to come if they were even to keep pace with their business; whilst he considered that good management required that demands should be anticipated, and that facilities should be provided slightly in excess of the actual requirements of the day.

4. The whole tenor of Mr. Robertson's report goes to show his conviction that what the railways of India required was not so much any very large increase in their goods stock, but the provision of funds for improvement a liberal scale to enable them to deal more expeditiously with the traffic, and to get more work out of their existing rolling stock. He criticised the present system of financing Railways in India under which "no Railway knows, or is able to form an accurate estimate of, the sum which will be allotted to it during a series of years, or even two successive years", and expressed

the opinion that such a system " strikes at the very root of commercial success, and must lead to a waste of public money and to business being seriously hampered." Speaking of the Company-worked Railways he remarked " the Capital expenditure of Company-worked Railways is almost entirely connected with improvements; and it seems to me to be quite certain that if this expenditure is to continue to be governed by the programme, it will be impossible to give railways the facilities they require within anything like a a reasonable time, unless the present limitations of the programme are removed."

5. My Committee are convinced that the experience of the past eight or nine years has fully justified the conclusions arrived at by the late Mr. Robertson, and they regret to have to record their opinion that the Bombay Railways, at any rate, are still incapable of meeting the demands made upon them during the busy season, and that they have little confidence that, under the present financial arrangements, any improvement, at all commensurate with the yearly increasing requirements of the trade, is to be expected.

6. My Committee understand that the Indian Railway Finance Committee of 1908, presided over by Sir James Mackay (now Lord Inchcape), recommended that the programme of annual expenditure on railway construction and development in India should be fixed at $12\frac{1}{2}$ million sterling, equal to Rs. $18\frac{3}{4}$ crores; but so far, although there has been a considerable increase of trade, this amount has never been available, and for the current financial year the allotment is Rs. $13\frac{1}{2}$ crores only.

7. It is possible that additional funds may be forthcoming, and my Committee earnestly hope this will be the case, but they are aware that the expenditure of large sums of money on works distributed over a wide area requires that preparation should be made well in advance, especially in cases where the importation of material from England is involved, and they do not believe that a satisfactory solution of the present difficulty will be arrived at unless each railway can be assured of an adequate allotment for a series of years.

8. My Committee have no desire to enter into details as to the nature of the improvements which are required, as this information

is doubtless at the disposal of the Railway Board, but judging from the bitter complaints which are being received from merchants of the inability of the Railways to remove their goods from stations up-country, where much of the produce collected for transport is likely to be damaged by the approaching monsoon, and taking into consideration the known delays which occur in transit, my Committee believe that, although a moderate and steady increase in the supply of goods wagons will be a necessity for some years to come, relief must be mainly sought in the doubling of single lines, the enlargement of sorting and marshalling yards at the more important points, and the increase of siding facilities at intermediate stations for crossing and passing traffic.

9. In conclusion my Committee desire to repeat the opinion that the present methods of financing the Railways of India have proved a failure, and they desire to urge that the whole question should be taken into consideration by Government without delay, with a view to the adoption of some system under which Railway administrations shall be assured of an adequate amount of money each year for a series of years, in order to enable them to increase the carrying capacity of their lines to the extent which the trade conditions of the country demand.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

No. 496 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 16th May 1912.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,
Calcutta.

SIR,—I have the honour to enclose, for your perusal, copies of a letter and telegram recently addressed by this Chamber to the Railway Board on the subject of Railway Traffic.

2. I am directed to state that my Committee have now suggested that a telegram be sent to the Indian Section of the London Chamber of Commerce with a view to bringing to the notice of the Secretary of State the present defective conditions of Railway Traffic in India.

3. They feel too that a ventilation in the English Press of the prevailing unsatisfactory conditions would be an advantage.

4. With this object my Committee have drafted the following telegram :—

> "Bengal, Bombay, Karachi Chambers earnestly request Indian Section protest energetically to Secretary State regarding inability of Indian Railways to handle traffic. Congestion in every direction and present position deplorable owing to insufficient funds for equipment having been allotted for some years. Largely increased grants for several years indispensable. Consider present method financing railways unsuitable. Merchants and trade generally seriously inconvenienced. No immediate relief apparently possible. Question must be dealt with promptly or Indian trade and agriculture will seriously suffer in future. Trade requirements now far ahead of railway facilities. Recommend publication this telegram."

5. I am directed to ask whether you will agree to associating the name of your Chamber with the above telegram. In view of the urgency of the matter my Committee would be greatly obliged by your telegraphing your decision to me.

6. A similar request is being made to the Karachi Chamber of Commerce.—I have, etc.,

H. G. WHEELER,
Secretary.

Similar letter to Karachi Chamber of Commerce.

TELEGRAM, dated 20th May 1912.

From the KARACHI CHAMBER of COMMERCE,

To the BOMBAY CHAMBER of COMMERCE.

"Reference your letter sixteenth instant ; this Chamber agrees with and heartily supports proposed telegram to London Chamber of Commerce."

No. 1037-1912.

BENGAL CHAMBER OF COMMERCE,

CALCUTTA, 25th May 1912.

The SECRETARY, CHAMBER of COMMERCE,

Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 496, dated 16th May with its accompaniments, upon the subject of transport facilities on Indian Railways.

2. I am also to confirm the following telegram, which has been despatched to you yesterday, namely :—

> "Railway facilities. Your letter 16th May. Bengal Chamber strongly supports your proposed telegram to Indian Section, London Chamber, and recommends its immediate despatch. Writing."

3. The Committee of this Chamber have read with much interest your letter, dated 8th May, to the Railway Board. They are entirely in accord with the views that you put forward on the subject of Railway finance ; and they agree that the present method of financing the Railways of India has proved to be a failure. This opinion they have held for years, and they have repeatedly urged it upon, the attention of the Government of India. They believe with you that, under the present financial arrangements, no improvement in anyway commensurate with the growing requirements of trade is to be expected.

4. Indeed they go further than this, as they apprehend that the chances of obtaining an enlargement of the railway programme were never so remote as they are at the present time. As you rightly point out, the limit of £12½ millions recommended by the Mackay Commission has never yet been reached in any one year. And if this has been the case in normal times the position will be obviously very much worse now that the Government of India are pledged to a huge expenditure upon the construction of a new capital. Far from there being any likelihood of the railway allotment being increased there seems to be every probability of its being reduced. That this is so must be obvious to your Chamber, and the Committee feel therefore that your letter is very strong support to the resolution

which was adopted at the meeting of this Chamber on the 3rd May, and in which the methods of financing Delhi were condemned. To their mind there is no doubt that the financial methods that are to be followed must result in the curtailment of capital expenditure on productive works, such as railways, and the effects of this curtailment must re-act adversely on the interests of the two leading Indian ports—Bombay and Calcutta. They would like to be favoured with the views of your Committee on this aspect of the question—I have, &c.,

H. M. HAYWOOD,
Secretary.

No. 551 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 30th May 1912.

The SECRETARY, CHAMBER OF COMMERCE,
London.

DEAR SIR,—I am directed to confirm the following telegram sent you on May 25th, containing the request that you should bring the same to the notice of your Indian Section :—

> "Bengal, Bombay, Karachi Chambers earnestly request "Indian Section protest energetically to Secretary State re- "garding inability of Indian Railways to handle traffic. Con- "gestion in every direction and present position deplorable "owing to insufficient funds for equipment having been allotted "for some years. Largely increased grants for several years "indispensable. Consider present method financing railways "unsuitable. Merchants and trade generally seriously incon- "venienced. No immediate relief apparently possible. Ques- "tion must be dealt with promptly or Indian trade and agri- "culture will seriously suffer in future. Trade requirements "now far ahead of railway facilities. Recommend publica- "tion this telegram."

As bearing on the above I am directed to enclose copies of a telegram and letter addressed by my Committee early in the month to the Secretary of the Railway Board and to advise that these are

the outcome of efforts by this Chamber to deal with the admitted inability of the Railways to handle the season's produce. The difficulty is not so much, in the opinion of my Committee, a shortage of wagons as inadequate grants for equipment over a series of years and unsuitable methods of allotment of funds —I am, etc.,

(Sd.) H. G. WHEELER,
Secretary.

No. 552 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 5th June 1912.

The SECRETARY, RAILWAY BOARD,
Simla.

SIR,—In my letter No. 467, dated 8th May 1912, I addressed you on the subject of the inability of the Railways terminating in Bombay to deal with the traffic offering this busy season, and stated the views of my Committee on the question of the provision of funds for Railway development.

2. In continuation of that communication, the reply to which my Committee await with interest, I am instructed to refer to another point which appears to my Committee to require serious attention.

3. It has come to the knowledge of my Committee that during the present busy season the Bombay Railways have been obliged regularly to supply their own wagons to carry their locomotive coal from the Bengal Collieries, and that in consequence a large number of wagons have throughout the whole season been locked up in this traffic, the carrying capacity of the Railways for public traffic being correspondingly reduced.

4. My Committee believe that normally the East Indian and Bengal-Nagpur Railways provide the wagons in which Bengal coal is supplied to other Railways, and that the present situation has arisen owing to their refusal to do so on account of the heavy public traffic on their own systems.

5. It is recognised that a large number of wagons are required for the carriage of Bengal coal for the different Railways, but the

present arrangement, which ordinarily allots the traffic to the wagons of the Railways on which the Collieries are situated, and at the same time apparently allows the Railways to repudiate their liability to provide wagons whenever they find it inconvenient to supply them, is one which my Committee consider to be extremely unsatisfactory from the point of view of Bombay trade.

6. The wagons required for this locomotive coal traffic should, in the opinion of my Committee, be quite apart from, and in addition to, the stock necessary for public traffic ; and the arrangements for their ownership and working should be such as to prevent the East Indian and Bengal-Nagpur Railways from exploiting neighbouring lines to the detriment of the Ports they serve.

7. My Committee will be glad to be favoured with the views of the Railway Board on this subject, which they consider to be one of considerable importance in the interests of Bombay trade.—I have, etc.,

C. H. ARMSTRONG,
Chairman.
H. G. WHEELER,
Secretary.

TELEGRAM, DATED 5TH JUNE 1912.

From BOMBAY CHAMBER OF COMMERCE,

To LONDON CHAMBER OF COMMERCE.

Regarding your interview with Lord Crewe, June tenth, reference administration Indian State Railways, this Chamber strongly emphasizes present difficulty as due to insufficient funds having been allotted for equipment doubling of lines, efficient water supply, larger station and marshalling yards and increased facilities generally for moving traffic. Abnormal increase number of wagons to be deprecated until Railways are equipped efficiently to deal with them. Important question is that lines should be thoroughly equipped for working traffic and for this largely increased funds necessary over series of years to complete comprehensive programmes. Present supply wagons can do much more work if this is done. Higher interest might be offered for loans for this special purpose.

TELEGRAM, DATED 15TH JUNE 1912.

From BOMBAY CHAMBER OF COMMERCE,

To LONDON CHAMBER OF COMMERCE.

Your interview with Lord Crewe, Bombay Chamber deprecates further enquiry by experts as valuable time will be lost and requirements here well understood. Question is undoubtedly improved methods of finance with largely increased grants to supply past deficiencies and provide for future needs. Present Railway financial policy far too restricted to cope with India's growing trade requirements. If delay occurs position next and following seasons will again be serious. Please publish this.

TELEGRAM, DATED 15TH JUNE 1912.

From BOMBAY CHAMBER OF COMMERCE,

To RAILWAY BOARD, SIMLA.

With reference interview with Lord Crewe, Bombay Chamber deprecates further enquiry by experts as this will only delay matters and requirements here are well understood already. Chamber has cabled this to London stating also that question is undoubtedly improved methods of finance with largely increased grants to supply past deficiencies and provide for future needs. If delay occurs position next and following seasons will again be serious. Chamber, however, considers that enquiry into general railway working most advisable as many abuses exist which must be remedied if trade is to be carried on satisfactorily.

No. 616 of 1912.

CHAMBER OF COMMERCE,

BOMBAY, 21st June 1912.

The SECRETARY, BENGAL CHAMBER of COMMERCE,

Calcutta.

DEAR SIR,—I am directed to acknowledge, with many thanks, receipt of your telegram, dated 24th ultimo, and your letter of the 25th idem, regarding Indian Railway Finance.

2. In compliance with the request contained in the concluding lines of your letter, I am instructed to state that my Committee have

approved the transfer of the Government of India to Delhi; and have always recognised that under present methods of finance the cost of building the new Capital must affect either Railways and Irrigation or such questions as Education, Sanitation, and so forth.

3. My Committee, however, consider that this is an additional reason for urging, as they have already done, that a system of financing Railways should be adopted which would render them more independent of the chances of the Budget than they are at present.

4. It is believed that there is at the present time, in this country, a large amount of money awaiting investment. Large profits have been realised, during the past few years, for which there is very little opening either industrially or commercially. It is for Government to revise its financial methods, as regards the Railways, either by entering the market themselves, on terms attractive to investors, or by allowing the Railways to do so by the issue of Debentures.—I am, etc.,

R. E. GREGOR-PEARSE,
for Secretary.

No. 659 of 1912.

CHAMBER of COMMERCE,
BOMBAY, 4th July 1912.

The AGENT, G. I. P. RAILWAY.

DEAR SIR,—I am directed by my Committee to address you with reference to difficulties that have been experienced during the season just ended, in connection with the transport of produce, and other supplies from up-country stations to Bombay for shipment to Europe and elsewhere. Many complaints have reached this Chamber during the season, from Members and from native traders, in Bombay and up-country, and there can be no doubt whatever, that very serious inconvenience has been caused to exporters owing to railway congestion in many directions. It is hardly necessary for me to point out that in many cases, contracts for the sale of Indian produce in Europe and elsewhere have to be made many months in advance and freight engagements have also to be made at the same time for the conveyance of the produce sold. In the past, merchants have been able to reckon, with fair accuracy, on the length of time it will take for

produce to reach Bombay from the markets up-country, but during the past season, these calculations have been completely upset, and heavy losses have not only been incurred, but trade and shipping have been seriously dislocated by the non-arrival of supplies on the dates they were expected. The position has become so serious, that my Committee have instructed me to address you in connection with arrangements for next season's traffic and will be greatly obliged if you will advise them, if any steps can be taken to expedite the transport of supplies from districts up-country.

2. My Committee fully recognise that the railways have had special difficulties to contend with during the past season ; but it appears to them that the export trade of the country is getting ahead of railway facilities, and as my Committee anticipate that with good monsoons trade will continue to increase, they are very anxious that your railway should be thoroughly equipped to deal with the growing traffic. The difficulty they understand is largely one of finance, and on this point the Railway Board has been addressed ; but with such funds as are available it is hoped that some material improvements in working may be possible before next season commences and any information that can be given to this Chamber on this point, as also regarding the possibility of your being able to lay in ample supplies of coal before the season begins will be greatly appreciated by my Committee.

3. The question at issue is a very serious one for the trade, and if difficulties again arise next season, it will be almost impossible for exporters in future to make large contracts many months ahead as has been customary in the past, and if this cannot be done owing to uncertainties of railway transport much trade in all probability will be lost to this country.

4. My Committee therefore confidently hope that, provided funds are available, your Railway will do everything possible to bring your Line into a thorough state of efficiency, so that merchants may be able to continue to conduct their trade, as heretofore.—Yours faithfully,

H. G. WHEELER,
Secretary.

Similar letter to the Agent, B. B. & C. I. Railway.

No. 212 C/2.

GREAT INDIAN PENINSULA RAILWAY COMPANY.

VICTORIA TERMINUS,

BOMBAY, 2nd August 1912.

The CHAIRMAN, CHAMBER of COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge the receipt of your Secretary's letter No. 659, dated 4th July 1912. It has been a source of regret to this Administration that during the past busy season it has not been found possible, with the existing facilities, to clear the traffic as rapidly as it has been offered for despatch. It must be admitted however that the conditions have been exceptional.

2. As you are aware the Delhi Durbar, which took place when the cotton and kharif crops were on the market, monopolised a large proportion of our wagon stock, and this together with the strain entailed by the concentration and dispersal in connexion with the Durbar, not only threw back the despatches of the several commodities, but also reduced the number of wagons at the coal fields for the carriage of locomotive coal. The Durbar traffic continued until the end of December, and as a result there were large arrears of cotton, grain and seed to be carried, which, in the ordinary course, would have been cleared as soon as tendered.

3. During the latter part of 1911, outbreaks of cholera had occurred in various parts of the Bengal coal fields, tending to retard the output, and the growing shortage of coal at our depôts, added to the increasing difficulty experienced by the E. I. Railway in providing sufficient rolling stock, finally necessitated large numbers of our wagons being sent to Bengal for locomotive coal, which should properly have been moved in E. I. Railway wagons earlier in the cold weather. This condition of affairs continued throughout the busy season and seriously affected our carrying capacity, whilst the position was aggravated by the failure of the Singareni mines to fulfil their obligations in regard to the supply of coal to the Railway. At the same time the rise of sea freights from Calcutta to Bombay led to an unusually large amount of coal for public consumption following the rail route.

4. At the beginning of this year, in consequence of the fodder famine in Gujerat and Kathiawar, Government requisitioned a large number of our wagons for the conveyance of fodder, and in June the scarcity had extended practically over the whole of the Bombay Presidency, necessitating increased demands on our stock. It was necessary that the distress should be relieved as far as possible, and this traffic had therefore to be given precedence. Moreover the despatch of grain and fodder to the distressed area was unfortunately delayed by the inability of the B. B. & C. I. Railway to receive the traffic from the G. I. P. Railway, which tended to throw back the despatches until April, May and June, just at the time the export of the rabi crops was at its height.

5. The cotton crop in the Central Provinces and Berars was a good one, and a larger tonnage of wagons was required to clear it than was the case a few years ago. Not only had the cotton itself to be moved, but a large quantity of seed. The rabi harvest was also a very good one.

6. It will be seen therefore that, apart from the usual pressure of traffic due to good crops, the season which has just closed presented the following unusual elements which had to be met—

i. The effects of the Delhi Durbar.

ii. The large number of G. I. P. wagons which had to be supplied during the busy season for the carriage of coal for the Railways and for the Public, due mainly to the inability of the E. I. Railway to supply stock, and to the rise in sea freights.

iii. The famine traffic to Gujerat, Kathiawar and other stations in the Bombay Presidency.

7. It is seldom that a Railway is called upon to meet such a combination of circumstances, all making a heavy demand on it for wagon stock and engine power ; and the difficulties of transport were further accentuated by a shortage of water which extended from Itarsi to Igatpuri, a factor which had a considerable bearing on delays experienced in dealing with the traffic.

8. In the foregoing paragraphs I have alluded to the singularly adverse conditions under which the traffic has had to be carried this year, and from what has been said your Committee will, I believe,

realise some of the difficulties that have had to be faced. As regards the future, I may say that in a normal year our efforts are mainly directed to clearing the traffic to the Port, and as things are at present our service in this direction is largely dependent on the ability of the Bombay depôts to receive the traffic, and of the merchants to remove their goods on arrival. In the absence of special conditions such as obtained this year, we anticipate no difficulty in working up to the full capacity of the Bombay depôts. Until increased accommodation is provided by the realisation of the projects which the Bombay Port Trust have in hand, it is doubtful if more can be done. With a view however to reduce the amount of coal traffic to be dealt with next busy season, steps have been taken by the Company to stock a large reserve of locomotive coal during the slack months, and if the Bombay Chamber of Commerce could use its influence to persuade mills, factories and other concerns to do the same it would help matters. We are also endeavouring to arrange for a larger proportion of the manganese ore traffic to be moved during the monsoon, but here little can be effected unless the Port Trust are able to provide additional storage space.

9. The provision of adequate terminal facilities in Bombay will of itself tend to increase the carrying capacity of the Railway in the busy season, as loaded wagons will not, as often happens at present have to be detained at up-country stations waiting for the Bombay depôts to be cleared. At the same time it is fully realised that a large expenditure on rolling stock and works of improvement will be necessary to enable the system to deal with the largely increased traffic which the new terminal facilities, being provided by the Port Trust, will be capable of accommodating.

10. My Board of Directors have recently made proposals for a considerable addition to the number of engines and wagons and these proposals have been provisionally sanctioned by the Railway Board. In addition a large number of works are in progress with a view to providing adequate and up to date facilities for dealing with the traffic, of which the following are the more important:—

(i) Quadrupling the line from Bombay to Kalyan with the remodelling of the stations.

(ii) Provision of a large gravity sorting yard, and new goods locomotive depôt at Kalyan.

(iii) Additional siding accommodation at Kurla.

(iv) Erection of new carriage and wagon shops at Matunga which will permit of the Locomotive shops at Parel being enlarged, thus facilitating the rapid repair of engines and rolling stock.

(v) Remodelling of Kasara, Jhansi and Agra Cantonment yards.

(vi) Increased facilities for passing trains between Kalyan and Bhusaval, and between Kalyan and Karjat.

(vii) Doubling the line between Shegaon and Nagpur, and remodelling the principal stations in connexion therewith.

(viii) Improved watering arrangements at Thana, Kalyan, Kasara, Manmad, Bhusaval, Itarsi, Bhopal, Karjat, Lonavla, Poona, Ahmednagar and Dhond.

11. There are also projects under consideration, or awaiting sanction, for many other works, amongst which may be noted :—

(i) The provision of a new passenger station, and a large goods interchange yard at Nagpur.

(ii) Remodelling of Nandgaon, Bhusaval, Khandwa and Itarsi yards including provision of improved locomotive facilities.

(iii) Improved arrangement of reception siding in connexion with Wadi Bandar yard, together with better locomotive facilities at Mazagaon.

(iv) Increased siding accommodation at stations between Itarsi and Jubbulpore and additional crossing stations between Bina and Katni.

(v) Improved water supply at Chalisgaon, Pachora, Jalgaon, Khandwa and a number of other stations.

(vi) Construction of a short cut-off to do away with the Reversion Station on the Thul Ghat.

12. The above comprise the more important works in progress or in view, but there is in addition a large expenditure being incurred

in strengthening the road and bridges. We are also about to commence the construction of the overhead line to connect the Harbour Branch to Victoria Terminus, and plans are under consideration for remodelling and enlarging the Terminus itself.

13. It will be seen therefore that a great deal is being done to increase the capacity of the system, and it is anticipated that by the time the new Port Trust Depôts are open we shall be in a much better position to deal with the traffic than we are now. With improved facilities and up to date appliances, improved methods of working will become possible, and, given adequate terminal facilities, a general speeding up of the whole railway mechanism may, I think, confidently be looked for. At the same time your Committee will realise that a very large expenditure is involved, and that the rate of progress must depend on the amount of money which can be placed at the disposal of the Company each year. I have reason to hope however that funds will be available during the next few years to a greater extent than has been the case in the past, and, if this is so, I have little doubt that the G. I. P. Railway will be able to keep pace with the demands likely to be made upon it.—Yours faithfully,

H. A. L. HEPPER,
Agent.

No. 10158/S.

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY,
AGENT'S OFFICE,
BOMBAY, 13th July 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

DEAR SIR,—In reply to your 659 of 4th July 1912, I beg to say that this Company always endeavours to lay in its supplies of coal during the slack months, but our efforts are not always successful owing to the failure of the East Indian Railway to supply wagons or to labour troubles at the mines.

I am now endeavouring to come to an arrangement with the East Indian Railway under which a certain number of our wagons built especially for coal traffic shall run regularly all through the year between our Locomotive Stations and the Mines.

As regards proposals for facilitating next season's traffic I am expecting 13 engines to arrive within the next two months. We are constructing 570 additional four wheeled wagons and 20 bogie wagons. The material has not all arrived yet, but as it comes the wagons will be erected and we expect the last one to be running before March 31st, 1913. I am arranging for 29 more engines, 639 four-wheeled wagons and 20 bogies to be provided in the financial year 1913-14.

An additional third line is being put in at 8 stations between Godhra and Nagda and should be ready by the end of September Marshalling yards are under construction at Rutlam and Baroda, but it is too early yet to say when they will be finished and some additional refuge sidings between Bombay and Baroda will shortly be opened. Schemes are also being worked out for the improvement of the water supply at stations where it has failed this year.—Yours faithfully,

R. WOOLLCOMBE,
Acting Agent.

No. 1382 R.T.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

SIMLA, dated the 23rd July 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—I am directed to refer to your letter No. 467, dated the 8th May 1912, on the subject of the recent congestion on the Railways terminating in Bombay.

2. The Government of India regret the delay that has occurred in replying to your communication, but as you are no doubt aware, the Secretary of State had consented to receive a deputation of the London Chamber of Commerce on the 10th June, to hear their views on the general question of the inability of Indian railways to

meet the full demands for transportation made on them by the trade and commerce of the country; and it seemed to Government expedient to postpone answering your letter until they had received a report of the proceedings at the deputation.

3. A full report of the views expressed by the deputation and of the reply given by the Secretary of State has now been received, and a copy is enclosed for the information of your Chamber. You will observe therefrom that the Secretary of State's reply dealt with the main question raised in your letter, namely, the provision of more funds for the improvement of open lines. Lord Crewe discussed the possibilities of raising more capital for railway purposes and pledged himself to a fresh and searching examination of the different method which have been proposed. The matter is also under examination by the Government of India. Pending the receipt of further communications from the Secretary of State, your Committee will understand that the Government of India are not in a position to make a definite announcement on the subject.

4. With reference to the remarks made in paragraph 5 of your letter, I am to say that the Government of India recognise that the Bombay Railways are not yet capable of meeting the demands made upon them during periods of special pressure, and I am to assure you that every effort is being made and will continue to be made to place the Railways in question in a position to handle expeditiously the traffic offered to them.—I have, etc.,

R. C. VOLKERS,
Secretary, Railway Board.

LONDON CHAMBER OF COMMERCE.

Deputation to the Secretary of State for India.

A Deputation from the East India Section of the London Chamber of Commerce waited upon the Secretary of State for India, the Marquis of Crewe, K. G., at the India Office on Monday afternoon, the 10th June 1912.

The following officials of the India Office were present during the proceedings:—

Mr. F. A. Lucas, C.B. (Private Secretary to the Marquis of Crewe);

Sir Richmond Ritchie (Permanent Under Secretary, India Office);

Mr. L. Abrahams, C.B. (Assistant Under Secretary);

Mr. H. A. Haines (Secretary, Public Works Department).

Mr. A. Brereton (Government Director of Indian Railway Companies).

The Deputation consisted of the following gentlemen:—

Mr. C. C. McLeod (Chairman of the East India Section).

Mr. J. M. Dick (Deputy Chairman of the Section).

Mr. G. C. Scaramanga (Messrs. Ralli Brothers).

Mr. L. R. W. Forrest (Messrs. Nixon, Forrest & Co.).

Mr. Charles E. Musgrave (Secretary of the London Chamber of Commerce).

Mr. C. Taylor (Secretary of the East India Section).

Mr. B. G. Arthur (Assistant Secretary of the East India Section).

Mr. C. E. Musgrave: My Lord, as Secretary of the London Chamber of Commerce it is my privilege to introduce to you the members of the Deputation whom you have already greeted. I may say that, although the Deputation is a small one, it must be regarded as representing a very important Section of the London Chamber of Commerce, namely, the East India Section, that at one time formed part of a larger body known as the East India and China Section; but such a larger interest has been taken in the subject of the development of trade with India that at the desire of those concerned this new section, the East India Section, of the Chamber has been formed; and that Section will be in future, I hope, the principal medium of communication between the East India merchants in London and your Department. Mr. McLeod is the Chairman; Mr. Dick is the Deputy Chairman; Mr. Forrest is a member of the firm of Nixon, Forrest & Co. and Mr. Scaramanga is, as you know, connected with the firm of Ralli Brothers, whose support on this occasion we are very glad to have.

The object of the Deputation is to support a resolution which was passed and the text of which was contained in a letter which was addressed to you, calling attention to the injury to trade and industry caused by the congeston of the Railways of India, consequent principally on the shortage of rolling stock and other preventable causes. I think when you have heard the Deputation a case will be before you which will enable you to consider whether, as was done some five years ago, some practical steps could not be taken to help the trade. The Deputation represents mainly the views of merchants who are naturally interested in getting produce easily and rapidly distributed, and it is a very serious matter to them where there is a shortage of the ordinary means of transportation.

I do not think I need detain you any more, except to tell you that this resolution of the East India Section has been before the Council of the Chamber, which represents all interests, and has been carefully considered by them ; and that the resolution has their endorsement and the Deputation has their full support.

Mr. C. C. McLeod : My Lord, I must in the first place ask you to accept our grateful thanks for consenting to receive this small deputation from the Indian Section of the London Chamber of Commerce, when we well know how valuable your time is. The deputation is a small one at your request, but is no criterion of the great interest taken in this question. I venture to hope, however, that when we have put our case before you, you will recognise that the question is one of great importance and pressing necessity.

The shortage of wagons and rolling stock on Indian Railways is not a new phase : it has been more or less acute for the last fifteen or twenty years. It has been the subject of several enquiries, and a very strong case was put before your eminent predecessor, Lord Morley, in March 1907, by a deputation of Chairmen and Directors of Indian Railway Companies, accompanied by a deputation of East Indian Merchants from the London Chamber of Commerce. Lord Morley appointed a Committee to enquire into the causes and increased the allotment to a considerable extent, but the effect was short-lived as we find ourselves in a very much worse position to-day than we were at that time—now fully five years ago.

It is very difficult to describe the effects of the present congestion and the losses incurred all round. In Calcutta the shortage of coal

wagons has been most acutely felt. Many of the jute mills during the last two or three months have had only a few days stock of coal in hand, whilst steamers often took from seven to twenty days before they were properly loaded with coal. The evidence of Colonel Gracey (who recently visited India, and who is Chairman of the Bengal and North-Western Railway) in a recent speech is to the effect that he found all the stations choked with goods owing to the want of rolling stock. Such evidence, coming from one possessing his expert knowledge and mature experience, is reliable and conclusive. He considers the Railways are losing money because they are not properly equipped with sufficient wagons and rolling stock. Lord Curzon, during his term of office as Viceroy of India, was so struck with the force of the arguments put forward by the Bengal Chamber of Commerce that he deliberately curtailed Railway Extensions in order to provide more funds for increasing rolling stock and doubling lines.

The letter of the 21st May last forwarded by Messrs. Ralli Bros. and signed by a number of important East Indian merchants, acknowledged by you on the 28th ultimo, points out very clearly that the Indian Railways are quite unable to cope with the traffic, and that conditions obtaining at present are as bad, if not worse, than they ever were, owing to the scarcity of wagons and rolling stock and also to other causes which required investigation. We have also evidence by recent advices that consignments of seeds and grain are being refused at stations on the Bengal and North-Western Railway where their line is already blocked with stocks of grain piled up on the stations and quite unprotected. A joint telegram was received from the Chambers of Commerce of Bengal, Bombay, and Karachi on the 28th May, a copy of which was forwarded the following day to you. It read as follows :—

> "Bengal, Bombay, Karachi Chambers earnestly request Indian Section protest energetically to Secretary of State regarding inability of Indian Railways to handle traffic. Congestion in every direction and present position deplorable owing to insufficient funds for equipment having been allotted for some years. Largely increased grants for several years indispensable. Consider present method financing Railways unsuitable : merchants and trade generally seriously inconvenienced. No immediate relief apparently

possible. Question must be dealt with promptly or Indian trade and agriculture will seriously suffer in future. Trade requirements now far ahead of railway facilities."

Also the following from the Indian Mining Association, Calcutta, on the 14th May 1912 :—

"Indian Mining Association heartily endorses your action. Wagon shortage position growing worse, remedial measures urgent, no action yet taken by Government."

And on the 6th instant from the Bombay Chamber of Commerce:—

"Regarding your interview with Lord Crewe, June 10th, reference Administration Indian State Railways. This Chamber strongly emphasises present difficulty as due to insufficient funds having been allotted for equipment, doubling of lines, efficient water supply, larger station and marshalling yards and increased facilities generally for moving traffic. Abnormal increased number of wagons to be deprecated until railways are equipped efficiently to deal with them. Important question is that lines should be thoroughly equipped for working traffic and for this largely increased funds necessary over series of years to complete comprehensive programmes. Present supply wagons can do much more work if this is done. Higher interest might be offered for loans for this special purpose."

This is surely conclusive proof, coming from these three great centres of commerce and sent with the full sense of the importance of such a communication, that some strong and prompt measures are urgently necessary. From the point of view of the Railways themselves, we would venture to point out that the advantage would be very great, and if I may be permitted to quote the following figures they will, I think, explain themselves.

The average gross earnings for the four years ending with 1896 was about 2½ crores and the loss to Government was 204 lakhs of rupees. In 1910 the gross earnings reached nearly 5 crores; on the other hand the loss to Government ceased with the year 1901, and since then the gain has steadily risen, and for the last eight years

shows, I believe, an average of about 200 lakhs, thus proving conclusively that a generous policy in connection with the equipment of Indian Railways would be well repaid.

The Trade and Commerce of India has shown a continuous increase for many years, and there is ample evidence that the facilities for handling it by the Railways are now, and have always been inadequate. I need hardly point out that this state of things is calculated to throttle growing industries in that vast country, and prevent the natural expansion which is so essential to its prosperity.

I may add, my Lord, that opinion is somewhat divided as to whether a large increase in rolling stock would meet the difficulty if it were not accompanied by better facilities for handling the same. I make this qualification as it is well known and understood that "congestion" on Railways does not necessarily mean an actual scarcity of wagons, but rather an accumulation of wagons at changing stations and terminal points which prevents their being made use of up and down the lines. The principal causes which lead to this cannot be put down solely to insufficiency of rolling stock, but may easily be accounted for by want of forethought and unpreparedness by insufficient capacity in the line itself due to want of sidings to permit of expeditious crossing of trains, or to inefficient watering arrangements, which increases the stoppage of trains at roadside stations, or it may be due to insufficient facilities at terminal points. It is most important, however, to have this point settled definitely. To do this efficiently, it would be necessary in our opinion to appoint experienced special officers to go into the whole question on the spot, and to report fully on this very important point, and we find this view is one that commends itself very strongly to those who are interested. It would be desirable that the reference should be specially directed to ascertaining the methods by which the existing rolling stock may be more quickly handled, as well as the carrying capacity of existing open lines, and to endeavour if possible to frame a definite opinion a to the adequacy or otherwise of the rolling stock and present facilities both for existing traffic or increased traffic that is likely to be handled in the near future.

The question of speeding up freight trains would also require looking into, as evidence adduced in Calcutta at a recent discussion showed that the average speed of coal trains was only about 6 miles

per hour, and the "*Sind Gazette*" of the 15th May states that the average speed at which goods trains are now travelling between the Punjab and Karachi is only about 3 or 4 miles an hour. In the meantime, we would strongly urge that the number of wagons under order should be augmented by an urgent addition of at least 3,000 wagons.

To summarise our requests, they come to this :—

To appoint two or more officers experienced in Railway Traffic handling to investigate and report as to whether the congestion all over India is due to actual shortage of wagons or inefficient handling.

To provide an "urgent" supply of wagons as indicated.

To consider the question of reserve wagons.

To consider the advisability of discontinuing extensions of new lines and consolidating available funds towards increasing the efficiency of existing lines.

To consider the proposal by the Bengal Chamber of Commerce as to the quadrupling of the line between Asansol and Bandel.

To consider the quadrupling of the Great Indian Peninsula line from the "Ghats" to Bombay and providing additional sidings and crossings to facilitate transport into Bombay.

This, my Lord, closes my case, and after my colleagues have spoken we will look forward with hopeful anticipation to receiving an assurance from you that we have not approached you in vain.

Mr. G. C. Scaramanga : My Lord, it gives me much pleasure to have this opportunity of explaining the object of the letter which we and other Indian merchants addressed to your Lordship on the 21st May.

Before doing so, however, I wish to say that I fully endorse all that Mr. McLeod has said, and he has gone so much into detail that it is unnecessary for me to say very much more.

Both we and Mr. McLeod recommend an enquiry in India. Our reason for this is that it is impossible for anyone in England to grasp

the situation or to fully realise the trouble and losses experienced. Besides, one hears all sorts of opinions and rumours, which may or may not be biassed or exaggerated. For instance, the following points have been brought to our notice :—

(1) That if the traffic on the railways were managed in a more methodical and expeditious manner matters might be considerably improved. This is borne out by the telegram lately received from the Bombay Chamber of Commerce.

(2) That when the Indian Government was employing large numbers of wagons for supplying fodder at a cheap price for cattle in Kathiawar, there was formed a local clique which bought the fodder and afterwards retailed it at big profits.

(3) That unscrupulous dealers are able, by means of bribes, to get wagons when other traders are unable to do so.

(4) That wagons at interior railway stations are put up to auction, and are given to the man who offers the biggest bribe.

(5) That certain delays were caused by illness amongst the locomotive drivers, which this hot season was very considerable.

I give these instances not as facts but as rumours, simply in order to prove to your Lordship how necessary it is for an enquiry to be made locally.

I must thank you again on behalf of the signatories to the letter for your courteous reply, and I feel sure that the necessary steps will now be taken to put matters right as quickly as possible.

Mr. L. R. W. Forrest: My Lord, as a former Chairman of the Bombay Chamber of Commerce, and largely interested in the shipping and export trade of that Port, I have been invited to join this deputation and I desire to endorse all that Mr. McLeod has said. I feel assured that the India Office realises the seriousness of the situation since reading the combined telegram of the three Chambers of Commerce, and the second message sent by the Bombay Chamber.

I would ask your special attention to the moderate and well reasoned letter of that Chamber addressed to the Railway Board on the

8th May, emphasised as it is by the telegram just received. You will notice that they lay stress not so much upon the shortage of wagons, as on the necessity of doubling lines where required, and on further provision of sidings and crossings. Now if funds are available, sufficient wagons can be procured in twelve to sixteen months, but it will take years before the Great Indian Peninsula Railway is made really capable of carrying a greatly increased rolling stock. You will therefore understand, my Lord, why we commence the agitation now so that in about a year or one and a half years' time when the new dock is completed there may be no congestion on the Railway. The dock will be quite ready for as much traffic as can be brought by the Great Indian Peninsula. We want the line quadrupled into Bombay, doubled between Nagpur and Bhusaval, and increased sidings and crossings all through the line ; in fact I understand that we want about a crore and a quarter promised every year for five years without any fear of that amount being taken as lapsed if it is not used owing to various reasons.

The shortage of wagons has been specially felt in the coal trade and resulted in fearful losses to consumers owing to the scarcity of supplies, and the rise in prices. As you are no doubt aware, one main line on the Western side was almost obliged to stop running trains at all. Prices advanced about Rs. 2 at the pit mouth, and some Rs. 5 in Bombay. I was told by a Calcutta man who arrived last week, that when he left coal was still hardly obtainable. The Chairman of the Railway Board has attributed the moderate amount of wagons now on order to the exigencies of finance. My Lord, I have the honour on behalf of a large Carriage Makers and Finance Company, whose name I will give you later on, to say that they are prepared to place their large reserves of finance and of wagon manufacture at the disposal of the Government. They are prepared to take orders for 4,000 wagons at the rate of 100 a week at prices to be settled by the Consulting Engineers, not exceeding the present current rate for similar stock, and they are prepared to accept in payment the various Railways' Bonds without Government guarantee bearing interest at 3½ per cent. for either three, five or seven years at the option of Government. Sir Alexander Henderson suggested some such scheme to Sir James Mackay's Committee, but paragraph No. 27 of the Report declined the suggestion on the probability of a high rate of interest being charged. In this case, my Lord, the

objection falls to the ground. It is not suggested that the India Office should make the arrangement directly, but it might be effected by the various Railway Companies, as a purely business operation. Anyhow, you will, I am sure, appreciate this public spirited offer.

Outside the question as to whether the present rolling stock could not do more by being moved more quickly, the demand of the commercial community really amounts to a demand for more money, and for that money to be spent at any rate for the present on the open Lines, and more particularly on the Lines that enter Bombay and Calcutta, but no one expects more than the sum suggested by Sir James Mackay's Committee, which was about £12,500,000.

Whatever the Indian public may think, if they do think at all on the subject, we at any rate do realise and do appreciate the ability with which the India Office works the Railway Finance. We recognise the low rates of interest obtained, and the keen bargains made in the interests of India with the remodelled Companies, such good bargains as to make the Stock Exchange rather shy of further similar bargains. But things are changing, and have changed, since the Sir James Mackay's Committee sat. London is besieged by applications from all parts of the world, developing and progressing and inducing confidence in the investor. Russia, which in 1907 was at war (or just recovering from the war) is now offering its Guaranteed Railway Bonds at 4½ per cent. and the higher rates of interest mentioned in Bombay's telegram will have to be paid in India's competition for English capital.

We have learnt with regret the result of the last Indian loan, but your financial advisers have no doubt informed you of the still satisfactory demands there are in this City for Railway Bonds. Only last March they could have been issued at 3¼ per cent., and to-day 3½ per cent. per annum, with seven years to run, would be welcomed in the City, and I imagine three million in each half of this financial year could be easily placed. I am aware that the Committee of 1907 did not recommend this kind of finance, but times change, and some financial authorities think that if the issue of the yearly Indian Loan could be suspended for a year or two and Bonds issued, it would much improve the position of that security.

Lord Rothschild said in 1907, "Make no fixed and unchangeable laws for future policy, but when the moment arrives decide on what form borrowing is to take place".

I beg to call your attention to paragraph 3 of Section 20 of the Report *re* Debenture Stock. I am persuaded that Trustees prefer to invest in a variety of these Debentures, rather than in one security of Indian stock. The 3½ per cent. East India Debenture Stock stand to-day at 4 points over Indian Stock, and no doubt are less subject to fluctuation caused by political events.

Funds can also be obtained by the selling of a portion of one of the State Lines with power to re-purchase in 50 years time, as mentioned in Sections 24, 25 and 29 of the Report. Some such scheme would be welcomed in the City, and enough money raised to put the two most important Lines in India in the position so much desired by the mercantile community.

One last word about Indian Capital.

Representations will shortly be made to the India Office asking for certain slight alterations in the working of the revised Concessions for Feeder Lines to make it more effective, but the terms of a rebate and division of profits after 5 per cent. attract the Indian investors, who would not put their money into 3½ per cent. rupee paper, and capital will be forthcoming for Feeder Lines, but I think there is still a larger field of money to tap in India.

The Right Honourable Sir Edgar Speyer asked at a meeting of the Society of Arts why the Indian Public had not contributed towards the capital of the existing Main Lines in the past. We know the reason, but the wealth of India is increasing fast, and if she obtains from her products such prices as have been obtained of late, she will accumulate money in an extraordinary manner. A financial authority, Sir Shapurji Broacha, believes in a few years' time funds will be obtained for Railways in India on as easy terms as in England. As you are aware, Sir, just now Indian Stock is higher in India than it is in England,—96 as against 92. But investors must be given the opportunity and be taught gradually. You are aware, no doubt, my Lord, that of the Capital Stock of the big lines, practically nothing is held by the Indian public. I think a little later on should the Main Lines require more capital shares might be offered in India, and if share capital is not wanted then Bonds or Debentures, beginning

if necessary at 4½ per cent. and gradually reducing rates as the securities get better known. With the increased number of Banking Institutions in India these kind of operations are more possible than in the past. I have been told only to-day that the increase in the number of this sort of Institution, especially the Swadesbi Banks which have been started in Bombay, is most remarkable. They are bringing into the capitals provincial funds which are now much more available, and the rate of interest which used to be so high in the busy season is getting on a much steadier level than it used to be in former years. It is quite a noticeable feature of finance in India. The Indian public should support their own Railway system, and I am assured that in the near future they will if opportunities are given them.

We trust that as we spend our time, talents and capital in the development of India, no doubt for our own advantage, but still to the benefit of the community, we may rely with confidence on the Secretary of State in Council removing with as little delay as possible the causes of the present congestion, which is inflicting so much loss to the mercantile community.

Mr. J. M. Dick.—My Lord, I wish to associate myself with Mr. McLeod and Mr. Scaramanga in what they have said on the general question. I will only mention one specific case which is a very hard one. You are aware of the great development of the manganese ore industry in India in recent years. Now during the year, especially between March and May in Bombay the railways are almost blocked for ores—they fall about 75 per cent. doubtless because the seeds, wheat and other traffic, pay better rates to the railway, but it is very essential for the proper carrying on of the trade that the railway traffic in ore should be maintained. A large proportion of the trade from Bombay is now done in cargoes of about one-third and a quarter and the balance of the cargo is in seeds, and unless the steamers can get a proper assortment they do not pay. There is plenty of ore at the railway stations, but there is not a great deal of accommodation for attending to it in Bombay, and although the Companies do their best in the slack season to bring down the supplies to Bombay there has always been for many years a great shortage of ore to be shipped with seeds during the busy season. It is only a question of organisation and more wagons in order that the trade may be carried on efficiently.

The Marquis of Crewe.—(Secretary of State for India): Gentlemen, I can assure you that it has given me very great pleasure to receive this deputation and I fully recognise the importance of the subject on which you have come to speak. Indeed the gravity of that subject altogether, I think, prevents me from giving you a merely official reply such as is sometimes given to deputations, when the Minister who is approached merely has to consider what dialectical advantage he can obtain over the speakers of the deputation. I certainly shall not attempt anything of that kind, because I fully recognise the importance of the occasion and the substance of the facts which are at the back of the representation which you have made. In fact I will go further. I am not by any means without sympathy with those who, on an occasion of this kind, when there is an admitted grievance in relation to an Indian matter, consider that the mere statement of the grievance is enough without any attempt to probe deeply into the causes of the grievance, and still less to suggest a remedy. Such critics would say that the Government of India has so direct a responsibility in seeing that those who have this grievance are able to carry out their business in a satisfactory manner that the mere statement of the existence of a grievance is enough, without going any further. As I say, I am not entirely without sympathy, although you have been good enough to go much more deeply into the matter. I think this is not at all an occasion, as indeed you have shown, for mere recrimination as to what may have happened, but for a consultation between the interests involved and the Government as to what may be the causes of any deficiencies which exist, and a further consultation as to how in the future such misfortunes may be prevented.

Now some of the speakers have very naturally gone back to Lord Inchcape's Committee of 1907, and as you have stated it was at that time suggested that a particular sum, some 12½ millions sterling, should be allotted each year for railway improvements. As has been pointed out by Mr. Forrest, in the course of that Enquiry a close examination was given to the possibility of the varied methods of borrowing money which might get over the obvious difficulty which exists in coming directly to the London money market in the ordinary way for the purpose of raising money by loan. Well, those plans I think as matters now stand, in the difficult position in which we are placed, certainly merit fresh close examination, and that I am

determined they shall receive. We will go carefully into these alternative plans to see if any of them, and if so which could be applied for the purpose of raising funds for Indian Railways.

But then there is a further fact, in addition to the fact that the whole sum recommended by Lord Inchcape's Committee has not been raised in any one year for reasons which you will, I am sure, entirely appreciate—reasons which I have indicated in speaking of the ordinary methods of the raising money in London. As you, gentlemen, are well competent to realise the difficulty in raising a large sum of money at a given moment is not really founded upon the loss which the Government might incur on the particular issue—at any rate not nearly so much as in the general effect upon the whole credit of a country like India, which of course it is most important for us to maintain in as high a state of perfection as it can be maintained. If I may mention a somewhat parallel instance, His Majesty's Government have been confronted with a very similar difficulty in the case of the issue of Irish land stock over a period now extending over some years. In that case, as you know, they have faced a considerable amount of actual loss, and they have not felt they should face any more from a fear of the effect which might be produced upon national credit as a whole.

Then it is undoubtedly true that even of the sums allocated in different years it has not been found possible to spend all the sums which have been allotted. Within the last five years there has more than once been a difference of upwards of one million pounds in the sum allotted and the sum which it was found possible to spend, and that has particularly applied to the sums allotted for rolling stock. There have been a number of contributary causes for that—labour troubles in this country and in other parts of the world, and various other causes which are alleged. Special care is being taken to arrange, so far as possible, for this year 1912-13, that the whole of the sum which is allotted, which is between three million and four million pounds shall be spent, and that there shall not be any lapses of that character which have, I admit, disfigured some former years.

Now to pass for a moment to the actual crisis if that is not too big a word—the actual block in traffic which has taken place. Although, as I say, I have no desire to make a case, or to explain or at any rate

to palliate anything which may be regarded as having taken place, yet I think it is only fair, as representing the Government of India, that I should state the various causes which have been alleged by those more directly responsible for the present condition of things. In the first place you will all have noted that since the beginning of this year, or at any rate since the middle of December last year there has been quite an extraordinary and an astonishing growth in the export figures from India. It is quite easy to say—and I do not say that it is unreasonable to say it—that it is the business of the Government to foresee such possibilities and to provide for them. But I think it is fair to note on the other side that in other countries also marked and sudden increase of export trade at very short notice have brought about a somewhat similar condition of things. I think you will find if you read the Canadian railway newspapers, that very much the same complaints that you have been making, in very much the same terms have been made there and the Canadian authorities have simply stated that no degree of human foresight could have met on the Canadian Pacific and one or two other lines the amazing glut of produce which was thrown upon them in the course of last year. But as I say I merely state that as a fact and not for the purpose of comparison, and I do not give it as anything in the nature of an excuse. Then you have the curious fact, which was alluded to by one speaker, that the marked and in its way most admirable improvement in our system of famine relief, while lightening the burden in the affected districts has, by its very perfection, the effect of damaging the ordinary trade of the country. The manner in which fodder, for instance, was brought from the Central Provinces to the affected districts, was in itself worthy of the highest praise and admiration, but its effect undoubtedly was to choke the lines for the time being and to interfere disastrously with the ordinary operations of trade.

Then I suppose it will be fair to state that the rise of freights on coal due to the Coal Strike here, had a distinct effect in throwing on to the Railways a good deal of coal which in ordinary circumstances would have been brought by sea. I do not know to what extent that cause has existed, but I fancy it would be found to have offered a distinct contribution to the state of congestion which has taken place. And in consequence of that also there has been no doubt, apart from the coal, an unusual degree of congestion at several

ports, certainly at Calcutta for one, which has, as I suppose, interfered with Railway traffic in this way: that people who send consignments to the port rather encourage those consignments to remain in train loads on the sidings until such time as they can be shipped, because either there is no warehouse accommodation for them or a considerable degree of expense would be incurred by warehousing them perhaps for a short time until such time as they could be shipped, that is one of the points I quite admit, on which the question of Railway management and direction comes in and ought to be carefully considered, because it is clear to me, having had a long Parliamentary experience and some experience of the way in which English railways are worked that such a thing would be hardly possible at an English terminus. But as a matter of fact it has existed in India, and I have no doubt it has also contributed something to the situation and made more obvious such shortage of wagons as may really exist.

Then I think perhaps it is only fair to mention as a possible contributing cause, although I should not overstate it, that the traffic in connection with the Durbar for the time being did interfere with the ordinary operations of trade. A great number of stores for troops and other purposes were carried, and a great deal of material of all kinds, and I have no doubt that that also played its part, although it may not have been a very large one, in bringing about a state of congestion.

Then we come to the question with which you really started, which is no doubt one of supreme importance. To what extent, taking one year with another, or what is perhaps more important still, taking the immediate prospects of the future—to what extent is there a definite shortage of wagons, or how far can the existing difficulties be corrected by improvements to the line itself, either by way of doubling or by siding accommodation or by the creation of sorting sidings and by general improvement at the various terminal stations. In order that that somewhat doubtful point may be cleared up, you ask whether it would not be possible to have some further enquiry and report. Well, I am not at all averse to an enquiry of that kind in itself, but there is, is there not, to be considered,—that if you are going to look for this purpose into the whole railway system of India, which is a vast country, and if, in order to secure such a report, you are going to get the best expert opinion you can,

is there not some risk that a great deal of time might be consumed during which, *ex hypothesi* nothing will be done? Because it clearly would not be wise to add largely to your number of wagons if your experts were going at the end of their visit to report that there were plenty already and that all that was required was more siding accommodation; and on the other hand, you would not be tempted to go to great expense in siding accommodation or the creation of marshaling sidings or anything of that kind, if at the end of that enquiry, your experts were going to tell you that everything would be put right if you only had a few thousand more wagons. That really is my main doubt as to the advisibility of having anything like a formal or very ambitious report, because when such a report is instituted you are always bound in courtesy to the enquiries to delay taking any action out of the ordinary until they give their opinion. But I will carefully consider that point and see what can be done. I will take the best opinions I can as to whether it is advisable to have a formal report, or whether, with the materials that are at our command, the Railway experts who are able to give us their advice on the spot, we can form a sufficient opinion that will enable us to lay out our money to the best advantage.

Now I am bound to say it is clear to me that of the amount which is to be allotted for expenditure for the next year or two, the larger proportion—I do not hesitate to say the largest proportion—a much larger proportion, ought to be spent, and must be spent in the improvement of open lines rather than in doing work which we might like to do but which necessarily would take some time to develop and be of an experimental character in the laying out of entirely new lines. But I must guard myself at the same time against it being supposed that there are not places in which, for instance, new branches or feeders might not be so necessary and also so productive that it would be folly not to get them into operation as soon as possible. But having to cut our coat according to our cloth I repeat without hesitation that the improvement of existing systems after what has recently happened must be our main object, and that you can rely upon it, will be what will happen.

There are other various subsidiary points which were dealt with by Sir James Mackay—as he then was—and his Committee, for instance, the question of private wagons. It is stated there, and it is no doubt

the case, that railway managers have a particular dislike to privately owned wagons and for that reason the notion that they should be instituted to any extent in India was dismissed by that Committee. I am not prepared to re-open that question on a large scale although I can conceive that there might be cases in connection with the mineral traffic, where goods are sent in train loads rather than in truck loads, where some institution of privately owned wagons might, in my judgment, have helped to the relief of congestion; but that as I say is merely a matter into which I shall enquire generally.

I shall also, I repeat once more, carefully consider the various points of a financial character which have been mentioned by the different speakers. Mr. Scaramanga raised several points with regard to the raising of money by bonds which I will see are considered. Mr. Forrest also mentioned the striking offer which was made by a private firm for the provision of wagons, the payment to be made in railway bonds at moderate interest instead of by payment by cash; and that is also a point into which we shall enquire. I was interested also at the hopeful view which more than one speaker took of the possibility of our tapping Indian financial resources for the purpose of railway enterprise to an extent which has hardly indeed been attempted before and so far as it has been attempted has not proved to be very successful. It is a point, I confess, on which I have always taken the deepest interest, namely, that those in India who have money should invest it in productive Indian concerns and thereby obtain a deeper and I also think a sounder interest in the welfare and prosperity of their country than it is possible for them to do at present. When I was in India the other day I visited with great interest the Iron and Steel Works of Messrs. Tata, and it was interesting to learn that with the exception of quite a few thousand pounds—some £10,000 or so which was subscribed in London—the whole of those works with a capital running, as you are aware, into hundreds of thousands of pounds, had been entirely raised in India. I should be very glad if Indian capitalists would take a similar line with regard to Indian railways, and I confess I see no reason why at some future time they should not turn their attention in that direction.

I think, gentlemen, I have dealt with most of the points which you raised. I have not been able—it may not be a surprise to you—to give you a very definite or sanguine reply as to the possibility of

producing at short notice very large sums of money for the purposes either of railway extension or of railway improvement, but I can assure you that the matter is one which touches us deeply here and that it is certainly not a subject which will be in any sense allowed to slide; and that so far as the resources at our disposal admit, we shall do our best to avoid the recurrence of such a series of events on the railways as took place within the last few months. We all have to admit that the climatic and other conditions of India not only make a possible recurrence of such difficulties more likely than they would be in this country, but also make the foreseeing of them and the provision for them more difficult than it would be in many other parts of the world. We have to do our best and recognising as I do the extreme hardship that people conducting ordinary mercantile transactions are interfered with by the want of ordinary transport facilities, so long as I can help in putting matters straight I shall spare no time or trouble in doing anything to assist. I think that is all I have to say.

Mr. C. C. McLeod: My Lord, may I on behalf of the Deputation thank you very much for what you have told us to-day. You are sending us away greatly encouraged after having come here to see you to-day. There is no doubt that one or two of the instances that you have mentioned in connection with the Durbar and the rise of the price of coal in Calcutta have contributed to a certain extent to aggravate the causes that have led to this serious congestion. I would only just like to emphasise, my Lord, the fact that opinions are so very much divided as to the reasons for the present congestion that we think—and we have very ample evidence before us from India on the point—that if the causes were immediately looked into in such a way as we have now suggested, your Lordship might find that immediate relief to some extent in some parts of India would be obtainable. I venture again to urge that this be done; and that the question of sidings into Bombay and the quadrupling of the line between Asansol and Bandel would relieve the coal trouble if taken in hand as soon as possible. I thank you, my Lord on behalf of myself and the Deputation for the kind way in which you have received us and for the encouragement you have given us.

(The Deputation then withdrew.)

CIRCULAR No. 110 R.

INDIAN MINING ASSOCIATION.

ROYAL EXCHANGE BUILDING.

CALCUTTA, 10th September 1912.

To,

ALL MEMBERS OF THE ASSOCIATION,

Indian Railways : Transport Facilities for the Carriage of Coal and General Merchandise.

DEAR SIRS,—I am directed to address you with reference to the question of the inadequacy of the transport facilities for the carriage of coal and other merchandise on Indian railways.

2 This question has been of late so prominently before the public, both here and in England, that the Committee do not propose to recapitulate the representations that have been made to Government respecting it. But they desire to draw pointed attention to the fact that at the present moment the position, as regards transport facilities, is in no way better than it was twelve months ago. On the contrary there is every indication that very shortly the situation will be worse than it has ever been ; for it seems to be practically certain that the traffic requirements of the near future will be greater than at any time in the past. There will be next year, the Committee believe, an altogether unprecedented demand for transport, not only for coal, but for all other classes of produce as well. When this demand is in active operation the congestion on the railways will be unparalleled ; and the effect upon the coal trade, and upon the industries that are dependent upon coal—*e.g.*, jute and cotton manufactures, shipping, etc.—will be disastrous. In these circumstances the Committee have considered whether some useful action may not be taken by the Association ; and they have come to the conclusion that a strongly worded memorial, reviewing the situation and urging remedial measures, ought to be at once submitted to the Secretary of State for India.

3. In the opinion of the Committee the leading features of the proposed memorial should be the following:—

That as the trade and commerce of the whole country are seriously menaced by the want of adequate transport facilities, the Government of India should be directed—

(*a*) to publish a full statement of the works that are required to be undertaken in order that the carrying capacity of the railways may be so enlarged as to enable them to deal satisfactorily with the present and future needs of the trade; and that an estimate of the cost of these works should be also prepared and published.

(*b*) to give information as to the extent to which the additional grant of one million sterling for railway capital expenditure during the current financial year will improve the present position;

(*c*) to give a guarantee that the fund required to complete the equipment of the railways will be fully provided, and that the work will commence forthwith; or, failing such guarantee,

(*d*) to stop altogether capital expenditure on other than directly reproductive works; to give the primary place in the Finance Minister's programme to railways; and to divert all available funds to them.

The Committee would also include in the memorial a strong protest against the rumoured intention of Government to provide railways with funds to enable them to open out collieries of their own.

4. I am to invite you to favour the Committee with a prompt expression of your views upon this proposal. I am also to give notice, which I hereby do, that a special general meeting of the members of the Association will be held at this office on *Tuesday, the 24th September, at 3 o'clock in the afternoon* to discuss the proposal, and the situation generally.

5. The question at issue is of such great importance to the coal trade that the Committee trust that it will be possible for every member of the Association to be represented on the occasion. They are also inviting the attendance of the members of the other

mercantile Associations interested ; and it is their intention to bring before the meeting for discussion and, if so decided, adoption, the following resolution, namely :—

"That in view of the menace to the industries of India by "reason of the failure of the railways to keep pace with "the transport requirements of the country, the Govern- "ment be requested, by a memorial to the Secretary of "State for India, to give a guarantee that all capital or "additional expenditure not directly reproductive shall "cease until the needs of railway equipment have been "satisfied, and that the immediate requirements of railway "shall be forthwith ascertained and published."

Yours faithfully,
H. M. HAYWOOD,
Secretary.

CIRCULAR No. 112-R.

INDIAN MINING ASSOCIATION.

ROYAL EXCHANGE BUILDING,
CALCUTTA, 10th September 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Transport Facilities for Coal and General Merchandise.

DEAR SIR,—I am directed to send you copies of a circular which has been issued to all members of this Association convening a public meeting to be held here on Tuesday, the 24th September, at 3 p.m., for the purpose of considering the above question and, if so decided adopting the Resolution specified in the circular. The Committee are anxious that the meeting should be well attended by representatives not only of the coal industry but of all industries which have suffered, and are suffering, in consequence of the inefficient equipment of Indian Railways, and they accordingly direct me to invite your Chamber to send a representative or representatives to the meeting, or if that is not convenient to write or telegraph to this Association if your Chamber are in favour of the resolution which it is proposed to put to the meeting.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

No. 829-R.

INDIAN MINING ASSOCIATION,
CALCUTTA, 11th November 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In continuation of this Association's circular letter, No. 112-R of 10th September, I am directed to send you 10 copies of the memorial which it was then decided to submit to the Secretary of State and which has now been forwarded to the Government of Bengal for transmission to the India Office. I am directed to express the hope that your Chamber will address Government in support of the memorial.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

The Most Honourable ROBERT OFFLEY ASHBURTON, MARQUIS OF CREWE, K.G., P.C., Earl of Madeley, and Baron Houghton of Great Houghton in the County of York, His Majesty's Principal Secretary of State for India.

The Memorial of the Indian Mining Association.

RESPECTFULLY SHEWETH—1. Your memorialists crave permission to solicit your Lordship's most earnest attention to the grave situation that exists in India by reason of the inability of the Indian Railways to transport, with promptitude and efficiency, the merchandise that is offered to them by the public.

2. This failure on the part of the Indian railways to meet the needs of their constituents is unfortunately no new experience. It was indeed as far back as January 1894 that the Indian Mining Association—an Association of colliery proprietors—first drew the attention of the East Indian Railway to the fact that the collieries could not obtain a sufficient number of railway wagons. During the eighteen years that have since passed the deficiencies of the railways have been, not occasionally, but ceaselessly in evidence. They have formed the subject of innumerable representations to Government by the mercantile community of Bengal, and of other Indian provinces. The Bengal Chamber of Commerce, and the Indian Mining Association, have repeatedly insisted that the equipment of the railways

was not keeping pace with the growth of the trade of the country. They have urged that the Indian railway system ought to be thoroughly overhauled, and that drastic reforms ought to be undertaken. Your memorialists do not suggest that the Government of India have paid no heed to these representations. On the contrary they readily acknowledge that the Government have effected great improvements. But these improvements have not been so far-reaching as to enable the railways to overtake the trade. The result is that at the present time, after eighteen years of constant trouble and difficulty, the trade of the country finds itself face to face with a situation that promises soon to develop into a transport crisis of unparalleled severity.

3. There is on record so much evidence of the deficiencies of the railways in the past that your memorialists need neither repeat it, nor add to it. The deputation that waited on your Lordship at the India Office on the 10th June 1912 showed beyond question that the difficulties which have been so prominent in past years have been, if possible even more prominent during the present year. And the position at the moment is clearly defined in the proceedings of a special general meeting of the Indian Mining Association, held in Calcutta on the 24th September 1912, a copy of which your memorialists beg leave to attach hereto. They venture to invite your Lordship's attention to the fact that the object of this meeting commanded the sympathy of Calcutta mercantile associations, including the Bengal Chamber of Commerce, and of Chambers of Commerce in other parts of the country. In these circumstances it is hardly necessary for your memorialists to quote facts and figures in support of their contentions. But, as an example of how the shortage affects coal proprietors, they would crave permission to mention the case of a certain colliery on the East Indian Railway. This colliery started the current year with a stock of 14,000 tons of coal, accumulated because of the wagon shortage during the last four months of the preceding year. At the end of June it had the whole of its June output, and the whole of its May output, on the ground, and it was only then just beginning to despatch its April output. Your memorialists do not suggest that every colliery in the Bengal coal fields has been so badly treated as this particular colliery. But they do say without the least hesitation that such a case is the strongest condemnation of the transport agency responsible, and the most conclusive evidence of the immediate

necessity for radical reforms in Indian railway methods. If further proof be needed of the glaring deficiencies of at least one of the railways serving the Bengal coal-fields your memorialists would respectfully refer your Lordship to the recently published report of the Coal Traffic Conference.

4. As an illustration of how commodities other than coal are affected by the want of adequate transport facilities, your memorialists venture to cite another case on another railway. This particular line—the Bengal and North-Western—carries large quantities of grain, sugar, rice, and other similar traffic. At one station—Bara Banki—where it interchanges traffic with the Oudh & Rohilkhand Railway it was forced on account of the congestion, to stop booking for five periods aggregating no fewer than eighty days, between the 1st January and the 31st May of the current year. Throughout the whole of February and March booking at this particular station was, in fact, suspended on all but nine days. And Bara Banki was not, it must be remembered, the only station on the line at which there was a dislocation of traffic. On the contrary, throughout the greater part of the season many other stations were similarly choked with produce that the railway could not move. Manifestly the producers of all the commodities affected must have suffered most serious losses in consequence; and it is apprehended that sugarcane cultivation, in the districts served by the railway, will be restricted for some time to come.

5. Examples more or less similar to the foregoing might be multiplied indefinitely. Indeed it would be easily possible to collect an overwhelming mass of evidence to show that almost all the principal Indian railways have been, during the past twelve months, hopelessly unequal to the requirements of the traffic. That trade has been more than usually active is admitted; but surely the main object of railway transportation is to develop and to extend the trade of a country. In India, on the contrary, trade develops in spite of the railways: for it does not appear to be considered to be the province of the Indian railways to be prepared for trade expansion. It is perfectly true, as the Railway Board have recently pointed out, that during each of the last three years the volume of traffic moved by the railways has been greater than in the preceding year. But the whole point is that this traffic has not been moved except after

such delays as are illustrated in the preceding paragraphs. The evil effects upon trade of these insufficient means of transport cannot be calculated. In fact the volume of merchandise requiring transport depends to some extent upon the facilities available, and on the confidence of the commercial public in the reliability of the transport agency. When the public loses confidence enterprise is discouraged, trade which might have been done is not attempted, and goods which would have required transportation are not offered. It follows therefore that, although there has been a great development of Indian trade, this development would have been vastly greater if more efficient transportation had been provided. The extent to which trade is restricted by inadequate transport cannot be estimated, and only those engaged in commercial operations can appreciate its strangling effect.

6. These are the circumstances which have prompted your memorialists to approach your Lordship with this petition. The intolerable state of affairs that has existed during the past eighteen years cannot be continued indefinitely ; and your memorialists would most strongly urge that the Government of India should now be directed to undertake a thoroughly radical reform of the Indian railway system. Experience has shown that the remedial measures that have been hitherto adopted have been well-meant but altogether ineffective. The carrying capacity of the railways has been increased, but the trade has always responded by a still more rapid development. It is not that the probable growth of the traffic cannot be forecasted, but that the capital annually available is never sufficient. The Indian Railway Finance Committee of 1907-08 recommended that the annual railway programme should be on a basis of £12·5 millions. This was however a minimum, which most of the witnesses appearing before the Committee apparently considered to be too low. Indeed one witness, who was particularly well qualified to express an opinion, named £21 millions as the sum that might be profitably expended every year. And the Committee themselves reported " that no definite limit could be assigned at the present time " to the amount that could be remuneratively devoted to the " development and expansion of the Indian railway system ".

7. In view of this expert and professional opinion your memorialists feel that the trade and commerce of India are justified in

expressing the deepest dissatisfaction that the minimum limit of £12·5 millions has not yet been reached. Nearly five years have passed since the Finance Committee reported, but, so far as is known to the public, no attempt has yet been made to put into operation any of the various methods of raising additional capital that they suggested. There has been no forward movement on the part of the Government; and the principal object of your memorialists in now approaching your Lordship is to ask that a guarantee, or at least a definite assurance, shall be given to the trade that the capital required to bring the carrying capacity of the Indian railway system to the point of efficiency shall be fully provided, and that without delay.

8. In the first place it is essential that the amount of capital required should be accurately gauged. It is believed by your memorialists that this can only be done by an exhaustive expert enquiry. They would most strongly press for the immediate institution of such enquiry, and for the publication of its report. They take the liberty to assert that the public have a right to know what works are now necessary, and what their cost will be. If the additional capital cannot be raised by the ordinary sterling and rupee loans, consideration might be given to the issue of special railway 4% bonds, secured on the railway revenues, and with repayment, after a term of years. Or, if this method does not commend itself to your Lordship's financial advisers, then a trial might surely be given to some of the various suggestions, which were made by the Railway Finance Committee, and which have been, presumably, under discussion for the past five years.

9. Vast sums are raised yearly in the London market for British possessions, and for foreign countries. The new issues for foreign countries during the year 1910 aggregated £114¾ millions, and the British Possessions £92½ milllons, of which £18 millions were destined for India and Ceylon. For 1911 the issues for foreign countries were £100½ millions, and for British Possessions £65 millions, of which only £5 millions were for India and Ceylon. In the face of figures such as these it is almost incredible that the capital needs of the Indian railways cannot be satisfied. But if such is indeed the case, and if none of the methods that have been at various times suggested is deemed to be feasible, then your memorialists can only

urge that all capital expenditure, which is neither directly reproductive, nor at present essential for the safety and efficient administration of the country, should be curtailed until the claims of the railways are met. For they believe that your Lordship, and indeed every one interested in the welfare of India, will readily acknowledge that her most pressing need is the swift development of her trade and industries which can only be promoted by an efficient system of transportation. It is now the declared policy of the Government to spend available funds in the first place on the open lines, and to curtail new construction to the greatest possible extent. With this policy your memorialists are in hearty sympathy, as it is the only practicable course in the extraordinary circumstances that prevail. But at the same time they cannot fail to recognise that the neglect of new construction is a most grave defect, as there are large areas, not yet served by railways, where transport is urgently called for.

10. Your memorialists have so far confined themselves chiefly to the financial aspects of the great problem with which they are endeavouring to deal. But they hold that the reforms which are necessary are not all financial in character. It is the universally received opinion of merchants and traders in India that the management of the railways leaves a very great deal to be desired. With this opinion your memorialists are in accord, as they maintain that the central control is weak, and that it ought to be very materially strengthened. The gigantic task of managing the Indian railway system is entrusted to the Railway Board, which consists of three members, who are all experienced railway managers. As such they are accustomed to deal with all matters of general policy, and with the supervision of the different departments, into which the management of a great railway is divided, each of which is presided over by an officer whose whole training has been specially directed to one branch of railway work. The Railway Board is, therefore, strictly comparable to a Board of Directors whose functions are in the main confined to broad principles of policy and finance, and who are not expected to handle technical details that can be more profitably dealt with by specialists in each branch. The Board have continually to consider and to decide questions that require knowledge and experience of a special kind; and your memorialists respectfully submit that it is unreasonable to expect a Board of even the most

distinguished railway managers to decide questions such as the details of the design of a locomotive, the scientific lay-out of a marshalling yard, the design of a great bridge, the working of trains, the design of signals, the improvement of rail joints, the design of wagons, or the economical purchase of stores.

11. Your memorialists, holding this view, would respectfully represent to your Lordship the desirability of strengthening the Board by giving them the assistance of: (1) an expert in bridge onstruction of the calibre of the chief designer to a bridge building company; (2) a locomotive expert comparable with the chief designer to a locomotive building company; (3) an expert in the designing of station yards on modern principles to facilitate the rapid disposal of rolling-stock; (4) an expert traffic officer; and (5) an expert stores officer. These experts ought not to be junior men. On the contrary, they ought to be senior men of great experience and wide knowledge; men whose decisions would carry weight in any part of the world. The ablest and the best men—not necessarily the most senior—in each department of railway work ought to be attached to the Railway Board; and their salaries ought to be sufficient to make the appointments attractive to the very best men obtainable. The Board has already appointed an expert engineer for line construction, and an expert accountant; and in these two departments can now command competent advice. It is the confident belief of your memorialists that it is only by means of a Board supported in this way, by experts of the first rank in each branch of work, that the control of the Indian railway system can be expected to be really efficient.

12. "Lastly your memorialists would re-affirm and endorse the protest, which was made by the Indian Mining Association four years ago, against the proposal that certain of the Indian railways should be permitted to acquire coal-bearing lands, and to open collieries for themselves. It is admittedly the case, as has been shown, that the Government cannot provide the railways with the capital necessary to enable them to carry their traffic. And to divert money which is urgently required for this purpose to the acquisition and development of railway collieries would be a step on the part of Government directly antagonistic to the best interests of the trade and commerce of the country. Your memorialists would

raise the most emphatic objection to any such diversion, at least until such time as the railway system of India has been thoroughly reformed and brought into conformity with traffic requirements.

Your memorialists therefore pray that your Lordship may be pleased to take this memorial into consideration, and to direct the institution of such measures as may be calculated to bring the Indian railway system to the point of efficiency. To this end they pray that your Lordship may be pleased :—

(*a*) to give the mercantile community a guarantee, or at least a definite assurance, that the capital requirements of the railway, shall be fully provided without further delay ; and

(*b*) to strengthen the Railway Board in the manner that your memorialists have ventured respectfully to suggest.

And, finally, your memorialists pray that such orders may be issued as will preclude the present possibility of capital expenditure on the development of railway collieries.

For and on behalf of the Indian Mining Association and the members thereof.

A. TOPPING,
Chairman.

CALCUTTA, 4th November 1912.

No. 1114 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 28th December 1912.

The SECRETARY, INDIAN MINING ASSOCIATION,
Calcutta.

Transport facilities for Coal and General Merchandise.

DEAR SIR,—I am directed to acknowledge with thanks the receipt of your letter No. 829 R, dated 11th November 1912, forwarding copies of the memorial which your Association has addressed to the Secretary of State for India, on the above subject.

2. My Committee are fully in accord with your Association regarding the paramount importance of very largely increasing the annual grant for expenditure on Open Lines in India, and their views on this subject have already been submitted to Government. Apart moreover from an actual increase in the amount available each year my Committee have urged that some arrangement should be made under which Railway Administrations should be assured of a certain minimum grant annually for a series of years, to enable them to take in hand and carry to completion, according to a prearranged programme, those large works of improvement which are believed in many cases to be necessary to bring the carrying capacity of the Railways up to the point required by the recent developments of trade.

3. Regarding the exhaustive expert enquiry which your Association considers to be necessary accurately to gauge the amount of Capital required, my Committee are not in favour of such an enquiry which would, in their opinion, be likely to be productive of further delay. My Committee have no reason to suppose that the Railway Board, and the various Railway Administrations, are unaware of the measures which are necessary to increase the efficiency of the different lines, and they consider that the Railway Authorities in India can safely be depended on to spend, to the best advantage, as much money as Government may find it possible to raise.

4. Nor do my Committee agree with your Association in thinking that the Railway Board should be strengthened by the addition of experts in different branches of Railway Working, as such a measure would, in their opinion, lead to further interference with Railway Administrations in matters of detail, whereas my Committee believe that greater freedom is desirable. My Committee fully appreciate the fact that the Railway Board can only exercise such powers as are vested in it, and they are inclined to the view that, so far, the powers delegated by Government to the Railway Board have been inadequate to the importance of the business it controls.

5. With a considerable increase in the Annual Grant for Capital expenditure, my Committee are of opinion that not only the Railway Board, but Railway Administrations also, should be given far wider powers of sanction. They believe that the control is already unnecessarily minute, and that larger grants should, if possible, be

accompanied by changes designed to give the Railway Authorities in India greater freedom in spending the money, and not by measure ending to further centralisation.

6. My Committee will await with interest the reply to the memorial which your Association has submitted.—Yours faithfully,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX J-2.

INDIAN RAILWAY FINANCE.

No. 479.

CHAMBER OF COMMERCE,
KARACHI, 4th July 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to enclose herewith for the information of your Chamber a copy of a representation made by this Chamber on the 1st instant to the Government of India on the subject of providing adequate financial resources for the further development and equipment of the Indian Railways.

My Committee hope that if your Chamber finds itself in agreement with the representation now made, that your Committee will be able to see their way to give this representation their most valued support.—Yours faithfully,

E. L. ROGERS,
Secretary.

CIRCULAR No. 3—1912.

KARACHI CHAMBER OF COMMERCE,
KARACHI, 2nd July 1912.

(TO ALL CHAMBERS OF COMMERCE IN INDIA.)

Indian Railway Finance.

NOTE.—The following letter, dated 1st July 1912, to the Government of India (Department of Commerce and Industry) is published for general information.

E. L. ROGERS,
Secretary.

Five years ago an Indian Railway Finance Committee was appointed by the Secretary of State for India to enquire and report on, among other matters,..... ....." whether the amounts allotted in "recent years for railway construction and equipment in India were "sufficient for the needs of the country and for the development of "its trade; and if not, what additional amounts might properly and "advantageously be raised for this purpose."....

2. The Committee reported that the equipment of Indian Railways had not been equal to the requirements of trade, and they suggested that the allotments for railway construction and equipment should be increased beyond those of the preceding years. Their specific recommendation was....." that the programme of annual "expenditure on railway construction and development in India be "for the present fixed at £12,500,000, equal to £100,000,000 in the "next eight years."..... ...

3 My Committee notice that notwithstanding the above recommendation (which was heartily welcomed by the commercial community in India), the Secretary of State has never yet provided in full the annual sum recommended by the Indian Railway Finance Committee. The reason for this is not very clear to my Committee but they assume an explanation is perhaps to be found in the inability of the Secretary of State or the Government of India to borrow from the public all the capital sums that the Railway Board required on such terms as Government wanted, *i.e.*, on terms that

Government considered satisfactory, looking to the urgency and importance of Railway Board's demands as compared to the requirements of other Departments and of the position of Government's loans generally.

4. Last year the sum provided was £9,500,000; whilst for the current year (1912-13) the total allotment to Indian Railways is only £9,000,000, of which it is understood practically the whole is to be devoted to existing lines, and lines the construction of which has already begun; so that practically nothing remains for the construction of altogether new railways.

5. In the meantime not only have the population, industries, and general trade of the country grown more rapidly than the ability of the existing railways to deal with the traffic, thus producing delays congestions and hindrances to transport highly inimical to the interests of cultivators, merchants, exporters and all trade interests concerned; but further developments in the shape of new railway undertakings are now practically left entirely to the energy, foresight and enterprise of private interests.

6. My Committee view this situation with feelings of the gravest concern. Unless something be done immediately to recover the lost ground consequent upon Govenment's failure or inability to give practical effect in full to the recommendations of the Indian Railway Finance Committee of 1907, the complexities of the present situation must of necessity multiply, and progress of the country be materially checked.

7. The crux of the whole difficulty appears to my Committee to be a financial one. More capital is urgently needed, and the problem is—whence can this further supply of capital be obtained? In this connection my Committee venture to submit the following remarks to which they beg that Government will give consideration.

8. There seems to be only one source upon which Government can regularly depend for the supply of capital necessary for the better equipment and further development of India's railways, and that is loans from the public (in England or India). Surplus revenue might, my Committee think, be applied wholly or in part—according

to the emergency of the case—to the development of railways; but this source of supply is not to be relied upon with certainty, and can only be utilised from time to time when, and to such degree as, the circumstances of the moment permit. The further encouragement to private enterprise by the offer of five per cent. *Guarantee* in place of the present five per cent. *Rebate* terms would stimulate private activities to the construction of further branch or feeder lines; but here gain the remedy could not be relied upon with certainty nor would it, even if successful, do more than help to a small degree towards the improvement of the general railway position in India which is the subject of the Chamber's present representation.

9. It appears to my Committee, therefore, that Government are forced to rely upon one chief source of supply—loans from the public. In this connection my Committee desire to lay special emphasis upon the present world conditions. At the moment—and probably for some years to come,—commerce and industries are face to face with a general upward movement in the level of prices. This general upward movement of prices is giving a marked stimulus to a production and trade and bringing about an increase in the earning of capital that has the result of depreciating the values of all fixed interest bearing securities. In such circumstances there is little of no probability of Government being able to borrow largely at 3½ per cent. Indeed, my Committee fear that this rate of 3½ per cent. will probably have to be regarded, for some time to come, as a thing of the past. The result of the recent India loan of £3,000,000 emphasises this point. In these circumstances my Committee consider that it will be in the best interests of India that these facts should be clearly recognised, and that Government should face the situation and continue raising money freely at higher rates than 3½ per cent. either by increasing the rate of interest, or by offering India loans at a discount that will bring about the same result—a higher return to the investing public. My Committee most strongly deprecate any policy of delay on the part of Government until capital can be borrowed more cheaply. My Committee see no likelihood of cheaper capital in the immediate future, especially as my Committee believe that every British Colonial Government and many reliable Foreign Governments are prepared to pay better rates for capital than have hitherto been acceptable to the Government of India.

10. In the meantime money is urgently needed to bring India's chief railways up to a standard of efficiency adequate to the present demands of India's rapidly expanding trade. As a temporary measure my Committee would urge the immediate utilisation of some of the Government of India's balances at present lying in London. My Committee notice that apart from the Gold Standard Reserve balance of nearly £18,000,000 (invested in London in British and Colonial Securities), the Secretary of State holds on behalf of the Government of India over £17,000,000 in cash which in the absence of more profitable employment has been lent out in London to certain London Joint Stock Banks and others at rates approximating 2½ per cent. per annum. My Committee beg to enquire if £3/5,000,000 of this money cannot be at once converted by book entry into an India Sterling loan for the immediate service of the Government of India in the interests of the Indian State Railways.

11. To summarise. My Committee are most strongly of opinion that the Indian Railway Finance Committee's recommendation of an annual grant of £12,500,000 should be acted up to in full; that if the Government of India are unable to obtain this sum from surplus revenue and loans at 3½ per cent., then Government should at once face the situation and borrow at the market rate of the day, but on no account delay railway construction in the hope of obtaining cheaper money at some future date; and, lastly, as a temporary measure, and in order to make up for lost time, Government should utilise a substantial portion of their present £17,000,000 cash balance in London by converting £3/5,000,000 of it into an India Sterling Loan for the improvement and extension of Indian Railways.

No. 734 of 1912.

CHAMBER OF COMMERCE,

BOMBAY, 25th July 1912.

The SECRETARY, CHAMBER of COMMERCE,
Karachi.

DEAR SIR,—Under direction I have to thank you for submitting to this Chamber a copy of your Circular No. 3—1912, dated 2nd instant.

2. In reply I am to state that my Committee have within the past ten days had interviews both with the President of the Railway Board and with the Acting Finance Member on the subject to which your Circular refers.

3. My Committee agree that an annual grant of at least £12,500,000 is absolutely necessary, and would even like to see this raised for the next few years to £14,000,000 so that new construction may not be almost altogether stopped.

4. Whilst they think that a four crore loan or even more might this year have been raised at 3½ per cent. they favour for the present the issue of short term bonds in payment for rolling stock or otherwise.

5. Provided satisfactory arrangements can be made regarding security and the payment of interest they are of opinion that the Railway Companies might be allowed to borrow either in India or in London in the same way and on the same terms as is permitted, in the case of Public Bodies.

6. Until these and other methods have been found impracticable my Committee are not in favour of Government offering more than 3½ per cent. for their loans ; they agree, however, that there should be no delay in this matter of providing ample funds in view of the fact that the question at issue is a very urgent and important one.

7. On the proposal put forward in the closing sentences of your Circular, my Committee desire me to comment to the effect that they understand that some £10,000,000 (out of the £17,000,000 cash balance) is destined to be employed on irrigation, railways, &c. The remainder, after this deduction, will not, they feel, be in excess of the requirements of the Secretary of State.—I am, etc.,

H. G. WHEELER,
Secretary.

APPENDIX J-3.

DRAFT RULES UNDER THE INDIAN RAILWAYS ACT, 1890.

No. 1797 R.T.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD).

SIMLA, the 22nd November 1911.

The Governments of Madras, Bombay, Bengal, the United Provinces, the Punjab, Burma, and Eastern Bengal and Assam.

The Honourable the Chief Commissioner of the Central Provinces.

The Honourable the Resident at Hyderabad.

The Honourable the Resident in Mysore and Chief Commissioner, Coorg.

The Honourable the Agent to the Governor General, Rajputana, and Chief Commissioner of Ajmer-Merwara.

The Honourable the Agent to the Governor General, Central India.

The Honourable the Agent to the Governor General and Chief Commissioner in Baluchistan.

The Honourable the Chief Commissioner and Agent to the Governor General in the North-West Frontier Province.

The Senior Government Inspectors of Railways Circles Nos. 1 to 7.

The Agents, Assam-Bengal, Barsi Light, Bengal and North-Western, Bengal-Nagpur, Bombay, Baroda and Central India, Burma, East Indian, Great Indian Peninsula, Madras and Southern Mahratta, Rohilkund and Kumaon, and South Indian Railways.

The Agent and Manager, His Highness the Nizam's Guaranteed State Railways.

The Managers and Engineers-in-Chief, Bengal Dooars, Gondal-Porbandar, Jamnagar and Junagad Railways.

The Manager and Executive Engineer, Morvi Railway.

The Chief Engineer, Cutch Railway.

The Managers, North-Western State, Oudh and Rohilkhand State, Eastern Bengal State, Jodhpur-Bikaner, Udaipur-Chitorgarh, Bhavnagar and Dholpur-Bari Railways.

The Secretary, Indian Railway Conference Association.

The Secretaries, Chambers of Commerce, Madras, Bombay, Bengal, Karachi, Rangoon, Cawnpore, Punjab, Chittagong, Narayangung and Coconada.

Messrs. Parry & Co., Agents for the Supply of Carbonic Acid Gas, Madras.

Messrs. Best & Co., Agents, Asiatic Petroleum Company, Madras.

The undermentioned papers are forwarded to the Local Governments, Administrations and Officers and to the Chambers of Commerce and Firms noted on the margin, for information and any remarks they may desire to offer thereon.

2. The Railway Board presume that Local Governments and Administrations will consult their Chemical Examiners

Messrs. Shaw, Wallace & Co., Agents, Burma Oil Company, Calcutta, Bombay, Madras and Karachi.
The Asiatic Petroleum Company, Calcutta and Bombay.
Messrs. Ewart Ryrie & Co., Agents, Asiatic Petroleum Company, Karachi.
The Standard Oil Company of New York, Calcutta, Bombay, and Karachi.
Messrs. Bulloch Bros., Agents, Burma Oil Company, Chittagong.
The Indo-Burma Petroleum Company, Calcutta, Bombay and Rangoon.
Messrs. Finlay, Fleming & Co., Agents, Burma Oil Company, Rangoon.
The British Petroleum Company, Rangoon and Calcutta.
Messrs. D. Waldie & Co., Calcutta.
The Sirdar Carbonic Gas Company, Bombay.

or Analysers in the matter, and that the Chambers of Commerce will consult the trade interested, before communicating their remarks.—By order.

B. STANLEY,
for Secretary, Railway Board.

Documents referred to—

(*i*) Railway Board's Notification No. 305, dated the 17th November 1911, and the draft rules therewith published.

(*ii*) Index to Schedule I of the draft rules.

No. 305.

NOTIFICATION.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

SIMLA, the 17th November 1911.

The following draft rules which the Railway Board propose to make for railways administered by the Government, in exercise of the powers conferred by the notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, and by section 47 (1) (*c*) of the Indian Railways Act, 1890 (IX of 1890), is published for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration by the Railway Board on or after the 28th February 1912.

2. Any objection or suggestion which may be received from any person with respect to the draft before the date aforesaid will be considered by the Railway Board.

R. C. F. VOLKERS,
Secretary, Railway Board.

DRAFT RULES.

I—CARRIAGE OF OFFENSIVE GOODS.

X of 1890. 1. The following goods shall be deemed to be offensive goods for the purposes of the Indian Railways Act, 1890, namely :—

(1) Corpses,
(2) Carcases of dead animals,
(3) Bones,
(4) Municipal or street sweepings or refuse,
(5) Manures of any kind,
(6) Rags, other than oily rags,
(7) Any decayed animal or vegetable matter.

2. Consignments of offensive goods will only be accepted for conveyance by rail, subject to the following conditions, namely :—

(1) that the loading, unloading and handling of the offensive goods is done by the consignors and consignees or their servants ;

(2) that freight is prepaid by the consignor.

II—CARRIAGE OF DANGEROUS GOODS.

IV of 1884. X of 1890 1. In addition to explosives, as defined in section 4 of the Indian Explosives Act, 1884, the following goods shall be deemed to be dangerous goods for the purposes of the Indian Railways Act, 1890 :—

I.—Inflammable Liquids—

(*a*) Liquids the vapour of which is inflammable at less than 76° Fahr.

(*b*) Liquids the vapour of which is inflammable at 76° Fahr., and higher temperatures.

VIII of 1899. Proviso. In ascertaining the inflammability of petroleum for the purposes of this rule, regard shall be had to the proviso to section 2 (*b*) of the Indian Petroleum Act, 1899.

II.—Dangerous, Corrosive and Poisonous Chemicals.

III.—Miscellaneous dangerous articles.

IV of 1884. 2. The transport by rail of explosives, as defined in section 4 of the Indian Explosives Act, 1884, is regulated by rules made by the Government of India under that Act. Nothing in these rules applies to such explosives.

3. No dangerous goods, other than those specified in Schedule I here to annexed, shall be accepted for conveyance by rail.

4. There is no restriction as to the maximum quantity of dangerous goods which may be despatched by goods train but such goods shall be loaded in iron-covered vehicles and not with other goods in the same wagon.

5. Dangerous goods specified in Schedule I shall only be accepted for conveyance by rail or be conveyed by rail, subject to rules 7 to 21 and in accordance with the conditions set forth in Schedule I against each specified class of goods.

6. Notwithstanding anything contained in rule 5, a railway administration may notify that it will not convey by rail for the public any particular class or classes of the dangerous goods specified in Schedule I. After the issue of such a notice no dangerous goods of the class or classes specified therein shall be accepted for conveyance or despatch on any railway of the said railway administration.

7. Dangerous goods shall be carefully handled and shall not be loaded with articles of food or other goods liable to be damaged by the escape of the contents of the package. They shall not be stored in any of the rai way administration's enclosed sheds or ware-houses.

8. Only one kind of dangerous goods and no other kind of goods shall be put into one case, except that different articles of Class A other than " Amyl Alcohol or Fusel Oil" may be packed together.

9. Every package of dangerous goods shall be marked in conspicuous characters with the name of the article it contains.

10. No consignment of dangerous goods shall be accepted for conveyance by rail, unless previous notice of the intention to send such consignment has been given as prescribed in rule 11, and unless the officer in charge of the station from which it is proposed to despatch the consignment has intimated, in writing, that the consignment can be received.

11. The notice required by rule 10 shall be addressed to the officer in charge of the station from which the goods are to be despatched and it shall be sent at least 48 hours before the consignment is sent upon such railway, unless a shorter period is prescribed by any railway administration concerned. It shall contain a statement of the following particulars, namely :—

(1) the name and quantity of the dangerous goods in the consignment ;

(2) the name and address of the consignor ;

(3) the name and address of the consignee ;

(4) a declaration that the goods are packed in accordance with the directions contained in Schedule I.

12. No consignment of dangerous goods shall be despatched by rail unless the consignor has executed—

(1) a consignment note on the form set forth in Schedule II of these rules, and

(2) if the goods are booked at owner's risk, a risk note in Form D or in Form G, as set forth in Schedule III of these rules.

13. No consignments of compressed gases shall be accepted for conveyance by rail unless the consignor also furnishes a certificate in the form set forth in Schedule IV of these rules.

14. All consignments of dangerous goods, which are not removed by the consignee from the railway station during the first 12 hours of daylight after arrival, may be returned by the railway administration concerned to the consignor at his risk and expense.

15. The loading, unloading and handling of all dangerous goods shall be done by consignors and consignees or their servants.

16. All handling of dangerous goods shall be done by daylight, provided that dangerous goods carried in passenger, mixed, tranship or road van trains may be handled at any time of the day or night.

17. The freight on all consignments of dangerous goods shall be prepaid.

18. It shall be the duty of every officer in charge of a station to cause every package of dangerous goods, which it is proposed to despatch by rail or which has been received at any station for transhipment or delivery to the consignee, to be stored at a safe distance from the station buildings, either in a covered vehicle or completely covered with tarpaulin or such other suitable material, so that it may not be exposed to the sun, and if necessary, to be protected by a police guard.

19. Every railway servant despatching any consignments of dangerous goods by rail shall certify on the invoice that the consignor has complied with rule 12, and, where the consignment consists of

compressed gases, that the certificate required by rule 13 has been furnished by the consignor.

20. The carriage of dangerous goods in the same vehicle with explosives or ordinary merchandise is prohibited.

21. A "Dangerous" label, *i.e.*, a white label with a red cross on it, shall be affixed to both sides of every vehicle in which dangerous goods are stored for delivery or transit and such vehicle shall always be kept locked and sealed.

22. In times of great public emergency, the quantities prescribed in column 5 of Schedule I may, in the case of Government consignments, be exceeded and vehicles containing dangerous goods, the property of Government, may, at the special request, in writing, of the local military authorities, or of the Director-General of Ordnance in India, or of the Directors under his control, or of the Assistant Director of Stores or of the Senior Ordnance Officer (including a Superintendent of Factories), be attached to mixed or passenger trains, it being left to the railway authorities to arrange for the safest method of despatch. All such certificates shall be submitted subsequently to the Agent or Manager of the railway, by the railway official concerned, for information.

23. The application of these rules to goods tendered or delivered for carriage by order or on behalf of Government or to any goods which any officer, soldier, sailor, or police-officer or person enrolled as a volunteer under the Indian Volunteers Act, 1869, may take with him on a railway in the course of his employment or duty, as such, shal be subject to the limitations imposed by section 59, sub-section (5) of the Indian Railways Act, 1890. XX of 1869. IX of 1890.

24. No person shall smoke or take or leave any naked light, unprotected lamp or inflammable article near any vehicles containing dangerous goods, or near any place where such goods are stored or are being loaded, unloaded or handled. Any person committing a breach of this rule shall be punishable with fine which may extend to Rs. 50.

25. Any person despatching dangerous goods—

(1) in contravention of any of the above rules, or

(2) otherwise than in accordance with the rules set forth in Schedule I, shall be punishable with fine which may extend to Rs. 50.

SCHEDULE I.

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
I.—INFLAMMABLE LIQUIDS.				
CLASS A.				
Liquids the vapour of which is inflammable at less than 76° Fahr. (subject to the proviso in section 8 (b) of the Indian Petroleum Act of 1899).				
Methyl Alcohol	Must be well secured in stoneware jars or glass-stoppered bottles standing upright in cases with sloping covers, or in metal vessels made of tin or copper, provided with screw stoppers, or corked with caps,			
Bisulphide of Carbon				
Chloroform..				

Collodion	covering their mouths, soldered on.	The gross weight of each package must not exceed 2 maunds.	.....	.....
Ether	In the case of boxes containing these liquids the inside packing must be of straw, chaff, or saw-dust, mixed with coal, wood ashes, chalk or sand.			
Ethyl Alcohol or Absolute Alcohol.				
Amyl Alcohol or Fusel Oil ..	Must be securely packed in strong tins or in bottles corked and sealed which must be enclosed in wooden boxes. If bottles are used they must be packed in straw or saw-dust.			
Benzine or Benzole	(i) In drums or receptacles of not more than forty gallons capacity.	None of these articles shall be accepted unless sender produces a license, provided that a license shall not be required for quantities not exceeding three gallons if placed in separate glass, stoneware or metal vessels, each of which contains not more than a pint and is securely stopped, and if these vessels are securely packed in other receptacles. In the cases of all "Kerosine Oil" and all "Petroleum and other hydro-carbon oils," senders to declare the flashing point on the consignment note and the railway staff to enter the same on the railway receipt and invoice.	Must be despatched in through vehicles to destination or to junction at break of gauge.	By brake-van of mixed or passenger train in drums or receptacles of not more than four gallons capacity up to a limit of twelve gallons in one train. The drums or receptacles must be carried in the rear brake-van which should be well ventilated. They must be placed as far as possible from other packages in the brake-van.
Benzoline or Gasoline	(ii) The drums or receptacles containing the goods must be made of gas-tight tinned or galvanized sheet iron, steel or lead plate, and fitted with well made filling holes and well fitting screw plugs, or with screw cap or other cap with metal air-tight under-cap and they must be packed in strong wooden cases, the thickness of the wood to be not less than half an inch; provided that wood cases shall not be necessary when the drums or receptacles are made of tinned or galvanized sheet iron or steel and have the following thickness of metal :—			
Kerosine oil, dangerous, *i.e.*, having a flash point below 76° Fahr., subject to the proviso in section 2 (*b*) of the Indian Petroleum Act, 1899.				
Motor Car Spirit		Tanks of motor cars and motor cycles, when tendered for carriage, should be examined to see that they are empty, thoroughly clean and free from vapour.		

	Not less than
(1) When the capacity does not exceed 2 gallons	27 B.W.G.

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
I.—INFLAMMABLE LIQUIDS—*contd.*				
CLASS A.—*contd.*				
Motor Spirit	Not less than			
Naphtha, Mineral	(2) When the capacity exceeds 2 gallons but does not exceed 4 gallons ..22 B.W.G.			
Petrol		The chief danger to be apprehended is from leakage as the vapour of these goods is heavier than air and is inflammable. The vapour is also explosive when mixed with certain proportions of air in a confined space.		
Petroleum and other hydrocarbon oils, dangerous, *i.e.*, having a flash point below 76° Fahr., subject to the proviso in section 2 (*b*) of the Indian Petroleum Act, 1899.	(3) When the capacity exceeds 4 but does not exceed 8 gallons .. ..20 B.W.G.			

	(4) When the capacity exceeds 8 but does not exceed 20 gallons.. ..16 B.W.G. (5) When the capacity exceeds 20 but does not exceed 30 gallons.. ..14 B.W.G. (6) When the capacity exceeds 30 but does not exceed 40 gallons.. ..12 B.W.G. (*iii*) The drums or receptacles must be so substantially constructed and secured as not to be liable, except under circumstances of gross negligence or extraordinary accident, to be broken or become defective, leaky or insecure in transit. (*iv*) The nature of the contents, and also the words "highly inflammable" must be distinctly marked on the drums or receptacles.	Wagons containing these inflammable liquids should not be placed next to the engine, but should be separated therefrom by at least three wagons not loaded with explosives or other traffic of an inflammable nature. A certificate must be entered on the consignment note by consignor to the effect that an air space of at least one-tenth of its capacity was left in each drum or receptacle at time of filling. Drums or receptacles in a damaged condition must not be accepted and the staff must always ascertain that the screw plugs or caps of empty drums or receptacles are securely fastened.
Rubber Solution composed of Rubber and Naphtha.	Must be packed in iron drums, or iron cans, strongly made and securely closed so as to prevent leakage, or in hermetically sealed tins or air-tight collapsible tubes packed in saw-dust in cases, or in air-tight tins packed in sawdust in a wooden box as an inner package or air-tight collapsible tubes packed in sawdust in stout card-board boxes or cartons as an inner package, each such	The conditions specified above as regards the production of a license by the sender and the declaration of the flashing point on the consignment note and its entry on the railway receipt and invoice apply to this article also, and each package before delivery to the railway administration must have a label attached, printed in conspicuous characters, bearing the words "Highly Inflammable," and stating the names and

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.
1	2	3		5
I.—INFLAMMABLE LIQUIDS—*contd.* CLASS A—*concld.*				
	inner package to contain not more than 1lb. of Rubber Solution, and to be packed in an outer package made of wood, with sides not less than $\frac{5}{8}$ inch thick, and ends $\frac{3}{4}$ inch thick, strongly bound with hoop iron or crescent wire, and containing a total of not more than 10 lbs. of Rubber Solution, or	addresses of consignor and consignee.		

	air-tight collapsible tubes, each containing not more than 1 fluid ounce of Rubber Solution, packed in sawdust in stout cardboard boxes or cartons as an inner package, each such inner package to contain not more than 1 lb. of Rubber Solution and to be packed in an outer package made of wood with sides not less than $\frac{5}{8}$ inch thick, and ends $\frac{3}{4}$ inch thick, strongly bound with hoop iron or crescent wire, and containing a total of not more than 30 lbs. of Rubber Solution.	
CLASS B.		
Liquids the vapour of which is inflammable at 76° Fahr. and higher temperatures (subject to the proviso in section 2 (b) of the Indian Petroleum Act of 1899).		
Kerosine oil, non-dangerous, *i.e.*, having a flash point at or above 76° Fahr., subject to the proviso in in section 2 (*b*) of the Indian Petroleum Act, 1899.	When not loaded in tank wagons specially constructed for the carriage of dangerous goods, must be securely packed, to prevent leakage, in strong tins or in bottles corked and sealed, and such tins or bottles should be enclosed in wooden cases.	In the case of all "Kerosine oils" and all "Petroleum and other hydro-carbon oils," senders to declare the flashing point on the consignment note and the railway staff to enter the same on the railway receipt and invoice. "Kerosine oil, non-dangerous," "Paraffin" and "Petroleum and other hydro-carbon oils, non-dangerous," in quantities exceeding 500 gallons must not be accepted unless sender produces a special or general license.
Paraffin		
Petroleum and other hydro-carbon oils, non-dangerous, *i.e.*, having a flash point at or above 76° Fahr., subject to the proviso in section 2 (*b*) of the Petroleum Act, 1899 ..	If without outer wooden cases, a layer of *durma* matting or other suitable dunnage must be placed on the floor of the wagon and between each tier of tins.	
Rangoon oil	When bottles are used, they must be packed in straw or saw-dust.	

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods train are running.]
1	2	3	4	5
I.—INFLAMMABL E LIQUIDS—*contd.*				
CLASS B—*contd.*				
Naphtha, Wood or Wood Spirit.	Must be packed in stoneware jars or glass-stoppered bottles or in vessels of tin or copper provided with screw stoppers or corked with caps, covering their mouths, soldered on.			
Oil of Turpentine..	Must be packed either in iron or steel drums or tins properly soldered or in corked or capsuled bottles, the bottles or tins			
Spirits of Turpentine				
Terebine Oil				

Terebinth	being securely packed in wooden cases.	The gross weight of each package must not exceed 2 maunds.	.....	.....
Varnish				
Spirit, Methylated	Must be packed either in corked and capsuled bottles or in corked and capped drums securely packed or in strongly made casks securely closed so as to prevent all possibility of leakage.			
Spirit of Wine				
Rubber Solution composed of Rubber and Naphtha.	In casks, iron drums, or iron cans, strongly made and securely closed so as to prevent leakage. In hermetically sealed tins or air-tight collapsible tubes packed in saw-dust in cases. In air-tight tins packed in saw-dust in a wooden box as an inner package, or air-tight collapsible tubes, packed in saw-dust, in stout cardboard boxes or cartons as an inner package, each such inner package to contain not more than 1 lb. of Rubber Solution, and to be packed in an outer package made of wood, with sides not less than $\frac{5}{8}$ inch thick, and ends $\frac{3}{4}$ inch thick, strongly bound with hoop iron or crescent wire, and containing a total of not more than 10 lbs. of Rubber Solution, or in air-tight collapsible tubes, each containing not more than 1 fluid ounce of Rubber Solution, packed in saw-dust, in stout cardboard boxes or cartons as an inner package, each such inner package to contain not more than 1 lb. of	Senders to declare the flashing point on the consignment note and the railway staff to enter the same on the railway receipt and invoice. Each package before delivery to the railway administration must have a label attached, printed in conspicuous characters, bearing the word "Inflammable," and stating the names and addresses of consignor and consignee.	.....	.....

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
I.—INFLAMMABLE LIQUIDS—*concld.*				
CLASS B.—*concld.*				
Rubber Solution composed of Rubber and Naphtha—*contd.*	Rubber Solution, and to be packed in an outer package made of wood with sides not less than $\frac{5}{8}$ inch thick, and ends $\frac{3}{4}$ inch thick, strongly bound with hoop iron or crescent wire, and containing a total of not more than 30 lbs. of Rubber Solution.			

II.—DANGEROUS, CORROSIVE AND POISONOUS CHEMICALS.				
Acid, Fluoric or Hydrofluoric..	Must be put into leaden or gutta-percha bottles, standing upright in cases with sloping covers; the inside packing of the cases must be of straw, chaff or saw-dust mixed with coal, wood-ashes, chalk, sand, or dry earth.	.....	.....	.....
Acid, Hydrochloric or Muriatic or Spirits of Salts.	Must be well secured in stone-ware jars, or glass-stoppered bottles, standing upright in cases with sloping covers; the inside packing of these cases must be of ashes, free from cinders, or of chalk, sand or dry earth.			
Acid, Nitric or Aquafortis ..				
Acid, Acetic	Must be well secured in stone-ware jars, or glass-stoppered bottles, standing upright in cases with sloping covers; the inside packing of these cases must be of straw, chaff, or saw-dust, mixed with coal, wood-ashes, chalk or sand.	The gross weight of each package must not exceed 2 maunds. Bottles containing "Bromine," "Hydrochloric Acid," "Nitric Acid," or "Ammonia in Solution" must be only three-fourths full to allow for expansion of vapour.	.....	By brake-van of mixed or passenger train, one case only.
Acid, Carbolic				
Acid, Cresylic				
Amorphous Phosphorus ..				
Bromine				
Chloride of Sulphur				
Muriate or Chloride of Zinc ...				
Perchloride of Iron				
Phosphorus				
Ammonia in Solution	Must be put into metal bottles with caps soldered on, standing upright in cases with sloping covers. The inside packing must be of straw, chaff, or saw-dust mixed with coal, wood-ashes, chalk or sand.			
Acid, Phosphoric	In casks	.....	.....	Ditto.
Acid, Sulphurous (solution) ..				

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods. General packing regulations.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
			By goods train. [Normally, no restrictions as to quantity, and iron covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
II.—DANGEROUS, CORROSIVE AND POISONOUS CHEMICALS—*contd.*				
Acid, Sulphuric, or Oil of Vitriol, or Vitriol.	(i) Must be well secured in stoneware jars or glass-stoppered bottles, standing upright in cases with sloping covers and the inside packing of these cases must be of ashes, free from cinders, or of chalk, sand, or dry earth. In the case of Sulphuric Acid, diluted with not less than twice its volume of water, of a specific gravity of 1·250, the inside packing of the cases containing such acid may	The weight of each case, when packed in accordance with clause (i) of *column* (2), must not exceed 2½ maunds; but when packed in accordance with clause (ii), the net weight of the acid must not exceed 112 lbs. When packed in accordance with clause (iv), the weight of each package must not exceed 5 maunds.	.....	By brake-van of mixed or passenger train, one case only.

	be straw, or refuse cheap enough for packing, such as grass, wood shavings, etc., instead of ashes free from cinders, or chalk, sand, or dry earth. (*ii*) May also be packed in hermetically sealed cisterns made of lead weighing 5 lbs. per square foot, enclosed in wooden cases made of one inch thick boards bound with half-inch hoop iron, the sides of the case being so constructed that the grain runs horizontally on two sides and vertically on the other two. (*iii*) Must not be put into jars with cork or wooden stoppers. (*iv*) Acid, Sulphuric, Concentrated, *i.e.*, of a specific gravity not less than 1·84, which must be certified in writing by the consignor, may be packed in strong hermetically sealed iron or steel drums which must be in good condition and free from rust.			
Arsenic	Must be packed in cases, casks, or iron drums, and must not be carried in bags.	All packages must be marked in conspicuous characters with the word "Poison."	....	May be despatched by mixed or passenger train in any quantity at any time, if desired even if there are goods trains running.
Bisulphite of Lime Solution, saturated with Sulphur Di-oxide Gas.	Must be packed in casks in less than 4-ton loads, and in glass bottles (not carboys) packed in cases or hampers.	.....	.....	By brake-van of mixed or passenger train, one case only.

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron-covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
II.—DANGEROUS, CORROSIVE AND POISONOUS CHEMICALS—*contd.*				
Chlorate of Barium	Must be packed in iron-drums or in paper-lined casks, of sufficient strength not to allow any of their contents to escape through wear and tear of transport. Chlorate of Potash may also be carried in jars or bottles packed in cases.			
Chlorate of Potash				
Chlorate of Soda				
Nitrate of Barium	Must be packed in cases, casks, or iron drums, and must not be carried in bags.	.....	.....	By brake-van of mixed or passenger train, one case only.
Nitrate of Lead				
Nitrate of Iron				

Nitrate of Potash, Nitre, or Saltpetre (other than manures).	Must be packed in bags or casks			
Nitrate of Soda (other than manures).	Must be packed in bags or casks or in tins packed in cases.			
Muriate of Tin or Tin liquor ..	Must be packed in casks or iron drums.	.....	.....	Ditto.
Potassium	Must be packed in iron drums hermetically sealed.			
Sodium	Must be packed in iron drums packed in strong wooden cases, or in approved air-tight and water-tight iron drums, packed in strong wooden cases; also in approved steel cases, each containing not more than 3 cwts. of sodium, closed with air-tight locked lever-lids.	....	.....	Ditto.
Tri-nitro-toluol	Must be packed in staunch and substantial barrels or in cases constructed of wood not less than one inch in thickness.	All packages must be marked in conspicuous characters with the word "Poison."		
III.—MISCELLANEOUS DANGEROUS ARTICLES.				
Carbide of Calcium	Must be packed in hermetically closed metal drums or cases sufficiently strong to remain in that condition through ordinary wear and tear of transport, so that the Carbide of Calcium cannot be affected by air or moisture. There must be no copper in the composition of any drum or case containing the Carbide of Calcium. The label on each hermetically closed metal drum or case must bear in conspicuous characters the words "*Carbide of*	No drum or case must contain a quantity exceeding 224 lbs. of Carbide of Calcium. Carbide of Calcium, while in the possession of a railway for transport, must not be stored in any railway goods shed, but must be stacked in the open under water-proof sheets and so placed as to prevent its getting wet. If any Carbide of Calcium is wetted while in the possession of a railway for trans-	Vehicles used for the carriage of "Carbide of Calcium" must be thoroughly ventilated and rendered impervious to rain.	By brake-van of mixed or passenger train, subject to a limit of 450 lbs. per train.

SCHEDULE I—*contd.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron-covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
III.—MISCELLANEOUS DANGEROUS ARTICLES. —*contd.*	*Calcium*," "*Dangerous if not kept dry*" and with the following caution :— "*The contents of this drum (or case) are liable if brought into contact with moisture, to give off a highly inflammable gas.*" The name and address of the sender should also be labelled on each drum or case	port, it shall be destroyed by immersion in at least twenty times its bulk of water. NOTE.—The fact of Carbide of Calcium having become wet will be indicated by the outward appearance of the drum or case and probably by a disagreeable odour showing a leakage of gas.		
Compressed Air	(*a*) These gases must be packed in cylinders.	.....	.....	"Compressed or Liquefied Carbonic Acid Gas," "Compressed
Compressed Oxygen ..	(*b*) Cylinders must be made of			

95	Compressed or Liquefied Carbonic Acid Gas (Carbon Dioxide) Compressed Coal Gas .. Compressed Hydrogen .. Compressed Ammonia Gas or Liquefied Anhydrous Ammonia. Compressed or Liquefied Nitrous Oxide. Compressed or Liquefied Sulphurous Acid Gas (Sulphur Dioxide).	wrought iron or mild steel of the best quality and must comply in every other respect with the recommendations made by the Departmental Committee on compressed gas cylinders appointed by the Secretary of State for the Home Department in England in 1895, and must not exceed 8 feet in length and 10 inches in diameter. Special attention is directed to the extract from the recommendations of the Departmental Committee, printed as Schedule V to these rules.* (c) Cylinders must be separately and securely packed in a strong wooden case, or in a covering made of closely plaited 1 inch (circumference) hemp or coir, except that— (i) Several small cylinders not exceeding 24 inches in length and 4 inches in diameter may be packed in one box, provided that each cylinder is contained in a separate compartment or is separately encased in closely plaited 1 inch (circumference) hemp or coir. Each box must not contain more than 25 small cylinders and the gross weight of each box and contents must not exceed 3½ maunds. (ii) Small cylinders not exceeding 12 inches in length and 3 inches in diameter containing Nitrous Oxide may be packed in Wicker-work baskets containing two such cylinders in separate compartments.			Air," "Compressed Oxygen" and "Compressed Hydrogen" may be allowed, as exceptions to the other compressed gases, to be carried in the rear brake-van of mixed or passenger trains, subject to a limit of two cylinders per van.

* NOTE.—This rule, so far as it relates to "Carbonic Acid Gas," will be held in abeyance up to 24th February 1913 to allow of light German cylinders which do not altogether comply with the tests here specified, being used under certain conditions.

SCHEDULE I—*concld.*

DESCRIPTION OF GOODS.	The Indian Ordnance and Medical Departments, and the Stores Department of the India Office, are exempt from the rules in this column, provided that a written declaration of the contents of the package is given by a duly authorized officer, and that it is certified on the consignment note that the goods have been packed in accordance with the departmental regulations relating to the packing of such goods.	Supplementary packing, transport, loading and unloading regulations.	Conditions under which and amount which may be carried.	
	General packing regulations.		By goods train. [Normally, no restrictions as to quantity, and iron-covered vehicles shall be used.]	By mixed or passenger train. [Normally, dangerous goods may only be sent in wagons by mixed train where no goods trains are running.]
1	2	3	4	5
III.—MISCELLANEOUS DANGEROUS ARTICLES. —(*contd*)	(*d*) Cylinders containing Compressed Air, Coal Gas Hydrogen, or Oxygen, must not be charged to a greater pressure than 1,800 lbs. per square inch. (*e*) No cylinder may contain per pound of water capacity, more than $\frac{2}{3}$ lb. of carbon dioxide (carbonic acid gas); $\frac{3}{4}$ lb. of anhydrous ammonia; $\frac{3}{4}$ lb. of nitrous oxide; or $1\frac{1}{2}$ lbs. of sulphur dioxide (sulphurous acid gas), respectively.			

	(*f*) Cylinders must be carefully handled, and must not be placed near a fire, or exposed to other source of heat.			
Matches, safety	(1) Must be packed in strong dust-tight wooden cases having a metal lining.	.....	.....	.....
Matches, non-safety				
NOTE.—Matches which ignite by simple friction and Bengal lights (Pyrotechnic matches) which while not ordinarily igniting by simple friction, are capable of doing so under chemical decomposition and are liable to spontaneous combustion should be considered as coming within the class "matches, non-saftey," while those which require to be rubbed on the prepared surface of the box which contains them to be ignited should be considered as coming within the class "matches, safety."	(2) The outer wooden cases used for the carriage of matches shall be of the following thickness of wood if gross weight of case with contents does not exceed 4 maunds in weight, ½ inch thick throughout; if gross weight of case with contents exceeds 4 maunds, ⅞ inch thick throughout.			
	(3) "Matches, safety," may, however, be carried in the tins in which they are imported, provided that such tins are strong enough as outer packages, that they do not exceed a limit in size of 2′ × 1′ × 1′ weighing approximately 19⅓ seers and do not contain more than 120 packets of "matches, safety."			
Oily Bagging	.....			
„ Canvas	In tarpaulin bags, bales, hampers, parcels or cases.	.....	.....	.....
„ Covers				
„ Paper	In air-tight and damp-proof cases, and in bales.			
„ Rags	.....			
Waste	In thoroughly sound cases			

SCHEDULE II.

Consignment Note for Dangerous, Explosive, and Combustible Articles.

_____ Railway _____

To the _____ Railway _____ Station.
Administration / Company

Dated _____ 19 .

The _____ Railway _____ are requested to receive for
Administration / Company

despatch to _____ Station on the _____ Railway, the following packages consigned to _____ of _____ containing the dangerous, explosive or combustible articles which are specified below, and I hereby declare that the contents of the packages are known to me, that the conditions laid down in the General Rules sanctioned by the Governor General in Council for the packing and carriage of dangerous, explosive and combustible articles have been complied with and that the actual weight of the article contained in each separate package or case is entered herein. *I also declare that* _____ *certificate signed by* _____
the original / the true copy of the
which now accompanies this consignment refers to samples of the _____ *forwarded under this Consignment Note.*

By whom consigned	To whom consigned.	Station and address.	No. of articles.	Description and marks.	SENDER'S WEIGHT.		Carriage to be paid by
					Maunds.	Seers.	

NOTE.—The words printed in italics should be scored out where they are not required

I do hereby certify that I have satisfied myself that the description, marks and weight or quantity of goods consigned by me have been correctly entered in this Consignment Note.

(Space for printing foregoing certificate in the necessary vernaculars.)

*Signature of Sender or Deliverer of Goods*_____

*Address*_____

*Date*_____

The attention of the sender or deliverer of the goods is invited to the principal terms and conditions applying to the carriage of goods by railway, which are set forth in the Public Notice on the back of this document.

No alteration is to be made in the above entries after this Consignment Note has been signed by the Consignor.

The Forms below to be filled up by Railway Staff only.

Description.	No. of articles.	Marks.	Class.	Actual Weight.		Weight charged.		Rate per maund.	Paid.		To Pay.		Remarks as to condition, etc.	Receipt No.	Invoice No. and Date.		Wagon No.
				Maunds.	Seers.	Maunds.	Seers.		Rs.	A.	Rs.	A.			No.	Date.	

Particulars of Weighment.

No. of Article.	Description.	Weight.		
		Maunds.	Seers.	
				Checked by.....Date..... ....
				Weighed by ..... ,, ...
				Loaded by ..... ,, ...
				Invoiced by ..... ,, ...
				Receipt No. ..... ,, ...
				Invoice No. ..... ,, ...
				Wagon No..... .... ,, ...

NOTICE TO CONSIGNORS.

The———— Administration / Company hereby gives public notice:—

1. That the Railway Administration / Company will not be accountable for any articles unless the same are booked and a receipt for them given by their clerk or agent, and that when the articles are so accepted for conveyance, the responsibility of the Railway for the loss, destruction or deterioration of the articles is subject to the provisions of section 72 of the Indian Railways Act, IX of 1890.

2. That the railway receipt given by the Railway Administration / Company for the articles delivered for conveyance must be given up at destination by the consignee to the Railway Administration / Company, otherwise the Railway may refuse to deliver, and that the signature of the consignee or his agent in the delivery book at destination shall be evidence of complete delivery.

If the consignee does not himself attend to take delivery, he must endorse on the receipt a request for delivery to the person to whom he wishes it made and if the receipt is not produced, the delivery of the goods may, at the discretion of the Railway Administration / Company be withheld until the person entitled in its opinion to receive them has given an indemnity to the satisfaction of the Railway Administration / Company.

3. That all claims against the Railway Administration / Company for loss or damage to goods must be made to the clerk in charge of the station to which they have been booked before delivery is taken, and that a written statement of the description and contents of the articles missing, or of the damage received, must be sent forthwith to the Traffic Superintendent of the District in which the forwarding or receiving station is situated: otherwise, the Railway Administration / Company will be freed from responsibility.

4. That by section 77 of the Indian Railways Act, IX of 1890, it is enacted that a person shall not be entitled to a refund of an overcharge in respect of animals or goods carried by Railway, or to compensation for the loss, destruction or deterioration of animals or goods delivered to be so carried, unless his claim to the refund or

" compensation has been preferred in writing by him or on his behalf to the Railway $\frac{\text{Administration}}{\text{Company}}$ within six months from the date of the delivery of the animals or goods for carriage by railway.

5. That the Railway $\frac{\text{Administration}}{\text{Company}}$ have the right of re-measurement, re-weighment, re-classification and re-calculation of rates, terminal and other charges at the place of destination, and of collecting, before the goods are delivered, any amount that may have been omitted or under-charged.

6. That subject to any exceptions from time to time notified by the Railway $\frac{\text{Administration}}{\text{Company}}$, the freight on dangerous, explosive and combustible articles must be prepaid, and that by section 55 of the Indian Railways Act, IX of 1890, it is enacted that if a person fails to pay on demand made by or on behalf of a Railway $\frac{\text{Administration}}{\text{Company}}$ any rate, terminal or other charge due from him in respect of any animals or goods, the Railway $\frac{\text{Administration}}{\text{Company}}$ may detain the whole or any of the animals or goods, or if they have been removed from the railway, any other animals or goods of such person then being in or thereafter coming into its possession.

7. That all goods left on the Railway $\frac{\text{Administration's}}{\text{Company's}}$ premises are liable to wharfage and demurrage charges as per goods tariff and these charges will also be levied on goods left on hand, pending payment of freight and charges due on them.

8. That goods booked to stations on the————Railway or Railways worked by the————Railway are carried subject to the rules and conditions printed from time to time in the Railway $\frac{\text{Administration's}}{\text{Company's}}$ goods tariff; and goods booked to or over a foreign Railway are subject to the rules and regulations and to wharfage and other charges in force on such Railway.

9. That by section 106 of the Indian Railways Act, IX of 1890, it is enacted that if a person requested under section 58 to give an account with respect to any goods, gives an account which is materially false, he and, if he is not the owner of the goods, the owner also, shall be punished with fine which may extend to ten

rupees for every maund or part of a maund of the goods, and the fine shall be in addition to any rate or other charge to which the goods may be liable.

10. That by section 107 of the Indian Railways Act, IX of 1890, it is enacted that if, in contravention of section 59, a person takes with him any dangerous or offensive goods upon a railway, or tenders or delivers any such goods for carriage upon a railway, he shall be punished with fine which may extend to five hundred rupees and shall also be responsible for any loss, injury or damage which may be caused by reason of such goods having been so brought upon the railway.

————Head Quarter Office ————————

Date———— Printed name and designation of Railway Officer.

SCHEDULE III.

_____Railway.

RISK NOTE, FORM D.

[*Approved by the Governor General in Council under section 72 (2) (b) of the Indian Railways Act, IX of 1910.*]

(To be used when the Sender elects to despatch at a "special reduced" or "Owner's risk" rate dangerous, explosive or combustible articles for which an alternative "Ordinary" or "Risk acceptance" rate is quoted in the Tariff.)

_____STATION

_____19 .

Whereas the consignment of_ _ _ _____

_____

tendered by $\frac{\text{me}}{\text{us}}$, as per Forwarding Order No._____of this date for despatch by the Railway Administration or their transport agent or carriers to_____ station, and for which $\frac{\text{I}}{\text{we}}$ have received Railway Receipt No._____of same date, is

charged at a special reduced rate instead of at the ordinary tariff rate chargeable for such consignment, $\frac{I}{we}$, the undersigned, do, in consideration of such lower charge, agree and undertake to hold the said Railway Administration and all other Railway Administrations working in connection therewith, and also all other transport agents or carriers employed by them, respectively, over whose Railways or by or through whose transport agency or agencies the said goods may be carried in transit from_____ station to_____ station, harmless and free from all responsibility for any loss, destruction or deterioration of, or damage to, the said consignment from any cause whatever except for the loss of a complete consignment or of one or more complete packages forming part of a consignment due either to the wilful neglect of the Railway Administration or to theft by or to the wilful neglect of its servants, transport agents or carriers employed by them before, during and after transit over the said Railway or other Railway lines working in connection therewith, or by any other transport agency or agencies employed by them, respectively, for carriage of the whole or any part of the said consignment, provided the term "wilful neglect" be not held to include fire, robbery from a running train or any other unforeseen event or accident.

$\frac{I}{we}$ further agree to accept responsibility for any consequences to the property of the aforesaid Railway Administration (s) and of their transport agents and carriers or to the property of other persons that may be in the course of conveyance, which may be caused by the explosion of, or otherwise by, the said consignment, and that all risk and responsibility whether to the Railway Administration(s) or their transport agents and carriers, to their servants or to others, remain solely and entirely with $\frac{me}{us}$.

WITNESS.

(Signature)_____ Signature of sender _____

(Residence) _____ Rank or { Father's name_____ / Caste ____ Age ____

WITNESS.

(Signature)_____ Profession_____

(Residence)_____ Residence_____

NOTE.—The above form is, for the convenience of the public, translated into the vernacular on the reverse but the form in English is the authoritative form, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

RISK NOTE, FORM G.

_____ Railway.

[*Approved by the Governor General in Council under section 72 (2) (b) of the Indian Railways Act, IX of 1890.*]

(To be used as an alternative to Risk Note, Form D, in the case of dangerous, explosive or combustible articles, for which an alternative "Ordinary" or "Risk acceptance" rate is quoted in the Tariff, when the sender desires to enter into a general agreement instead of executing a separate Risk Note for each consignment.)

_____STATION.

_____19 .

Whereas all consignments of_____

_____for which the Railway Administration quotes both Owner's risk or special reduced rates and Railway risk or ordinary rates are (unless $\frac{I}{we}$ shall have entered into a special contract in relation to any particular consignment) despatched by $\frac{me}{us}$ at $\frac{my}{our}$ own risk and are charged for by the said Railway Administration at special reduced or Owner's risk rates, instead of at ordinary tariff or Railway risk rates, $\frac{I}{we}$, the undersigned, in consideration of such consignments being charged for at the special

"

reduced or Owner's risk rates, do hereby agree and undertake to hold the said Railway Administration and all other Railway Administrations working in connection therewith, and also other transport agents or carriers employed by them, respectively, over whose Railways or by or through whose transport agency, or agencies the said consignments of———————may be carried in transit from ——————station to ——————station, harmless and free from all responsibility for any loss, destruction or deterioration of, or damage to, all or any such consignments from any cause whatever, except for the loss of a complete consignment or of one or more complete packages forming part of a consignment due either to the wilful neglect of the Railway Administration or to theft by or to the wilful neglect of its servants, transport agents or carriers employed by them before during and after transit over the said Railway or other Railway lines working in connection therewith, or by any other transport agency or agencies employed by them, respectively, for the carriage of the whole or any part of the said consignments, provided the term "wilful neglect" be not held to include fire, robbery from a running train or any other unforeseen event or accident.

$\frac{\text{I}}{\text{we}}$ further agree to accept responsibility for any consequences to the property of the aforesaid Railway Administration(s) and of their transport agents and carriers, or to the property of other persons that may be in the course of conveyance, which may be caused by the explosion of, or otherwise, by all or any of the said consignments, and that all risk and responsibility whether to the Railway Administration(s) or their transport agents and carriers, to their servants or to others, remain solely and entirely with $\frac{\text{me}}{\text{us}}$.

Signature of Sender _____

(Address) _____

WITNESS.

(Signature) _____

(Address) _____

WITNESS.

(Signature)

(Address)_____

NOTE.—The above form is, for the convenience of the public, translated into the vernacular on the reverse, but the form in English is the authoritative form, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

SCHEDULE IV.

CERTIFICATE FOR COMPRESSED GASES.

Certified that the $\frac{\text{cylinder}}{\text{cylinders}}$ containing_____ tendered by $\frac{\text{me}}{\text{us}}$ as per Forwarding Order No. _ of this date to the_____Railway for despatch to_____ Station $\frac{\text{has}}{\text{have}}$ been packed and tested in accordance, and that the $\frac{\text{cylinder complies}}{\text{cylinders comply}}$ in every other respect, with the rules promulgated in Chapter IV of the General Rules for working open lines of railway.

Signature of $\frac{\text{sender}}{\text{senders}}$ _____

SCHEDULE V.

Summary of Recommendations of the Departmental Committee on compressed gas cylinders appointed by the Secretary of State for the Home Department in England in 1895.

I.—CYLINDERS OF COMPRESSED GAS (OXYGEN, HYDROGEN, OR COAL GAS).

(*a*) *Lap-welded wrought iron.*—Greatest working pressure, 120 atmospheres, or 1,800 lbs. per square inch.

Stress due to working pressure not to exceed 6½ tons per square inch.

Proof pressure in hydraulic test, after annealing, 224 atmospheres or 3,360 lbs. per square inch.

Permanent stretch in hydraulic test not to exceed 10 per cent. of the elastic stretch.

One cylinder in 50 to be subjected to a statical bending test, and to stand crushing nearly flat between two rounded knife edges without cracking.

(*b*) *Lap-welded or seamless steel.*—Greatest working pressure 120 atmospheres, or 1,800 lbs. per square inch.

Stress due to working pressure not to exceed 7½ tons per square inch in lap-welded, or 8 tons per square inch in seamless cylinders.

Carbon in steel not to exceed 0·25 per cent. or iron to be less than 99 per cent.

Tenacity of steel not to be less than 26 or more than 33 tons per square inch. Ultimate elongation not less than 1·2 inches in 8 inches. Test bar to be cut from finished cylinder.

Proof pressure in hydraulic test, after annealing, 224 atmospheres, or 3,360 lbs. per square inch.

Permanent stretch shown by water jacket not to exceed 10 per cent. of elastic stretch.

One cylinder in 50 to be subjected to a statical bending test and to stand crushing nearly flat between rounded knife edges without cracking.

Regulations applicable to all cylinders.

Cylinders to be marked with a rotation number, a manufacturer's or owner's mark, an annealing mark with date, a test mark with date. The marks to be permanent and easily visible.

Testing to be repeated at least every two years, and annealing at least every four years.

A record to be kept of all tests.

Cylinders which fail in testing to be destroyed or rendered useless.

Hydrogen and coal gas cylinders to have left-handed threads for attaching connections, and to be painted red.

The compressing apparatus to have two pressure gauges and an automatic arrangement for preventing overcharging. The compressing apparatus for oxygen to be wholly distinct and unconnected with the compressing apparatus for hydrogen and coal gas.

Cylinders not to be refilled till they have been emptied.

If cylinders are sent out unpacked, the valve fittings should be protected by a steel cap.

A minimum weight to be fixed for each size of cylinder in accordance with its required thickness. Cylinders of less weight to be rejected.

II.—Cylinders for Carbonic Acid.

Greatest working pressure to be reckoned as 120 atmospheres.

Cylinders to be of lap-welded wrought iron, lap-welded steel or seamless steel. Stresses, tests, and conditions as to repetition of tests to be the same as for oxygen cylinders.

The marking to be the same with the addition of the weight of the cylinder empty, and the greatest permissible weight of carbonic acid it may contain.

No cylinder to contain more than $\frac{3}{4}$lb. of carbonic acid per pound of water capacity, if for this country (*i. e., England*), or $\frac{2}{3}$lb. per pound of water capacity, if for the tropics.

If cylinders are sent out unpacked, the valve fittings should be protected by a steel cap.

A notice should be affixed to the cylinder that it contains carbonic acid, and that it should be kept cool and not exposed to the sun or the heat of a stove.

III.—Cylinders for Ammonia.

Greatest working pressure to be reckoned as 1,000 lbs. per square inch.

Hydraulic test pressure 1,500 lbs. per square inch.

Greatest working stress 7 tons per square inch for steel, and 6 tons per square inch for wrought iron.

In other respects the material, tests, and rule for repetition of tests to be the same as for oxygen cylinders.

The marking to be similar to that for oxygen cylinders, but the weight of cylinder empty and the greatest permissible weight of ammonia it may contain to be added.

Ammonia cylinders should not contain more than 0·5 lb. per pound of water capacity.

If cylinders are sent out unpacked, the valve fittings should be protected by a steel cap.

A notice should be affixed to the cylinder that it contains ammonia, and that it should be kept cool and not exposed to the sun or the heat of a stove.

IV.—Cylinder Fittings.

No oil or similar lubricant to be used for cylinder valves, pressure gauges, regulators, or other fittings.

Pressure gauges to have a check to prevent a sudden inrush of gas.

Pressure gauges for hydrogen and coal gas to have left-handed screws, and to be painted red.

No. 112 of 1912.

Chamber of Commerce,

Bombay, 29th January 1912.

The Secretary, Railway Board,

Calcutta.

Sir,—I am directed to acknowledge receipt of your letter No. 1797—R. T., dated 22nd November 1911, together with its accompaniments, and to inform you that the papers in question were duly circulated to the members of this Chamber, who were interested, for opinions.

The two replies received which my Committee have the honour to pass on without comment are as follows :—

(1) We thank you for your letter No. 1017 of 1911, dated the 21st instant, covering Draft Rules which the Railway Board propose to make under the provisions of the Indian Railways Act, 1890, and in reply, we beg to state that so far as we are concerned we should like the Railway Board to allow the despatch of all the dangerous goods specified below in quantities not exceeding one gallon by measure, or 10 lbs. by weight, of any one of them, by mixed or passenger train, for we supply them only for use in Laboratories, Hospitals, Dispensaries, and Educational Institutions for

medical and experimental purposes. The packing should be done as heretofore except in the case of corrosive Acids, such as Carbolic, Sulphuric, Nitric, and Hydrochloric Acids, small quantities of which say no more than 2 lbs. of any one of them, may be packed all together with necessary precautions in one case, and Chloroform may be packed with other harmless drugs.

"If these concessions be granted, we feel sure those whom they may concern will greatly appreciate them.

"Ether, Methyl Alcohol, Spirits of Wine, Oil of Turpentine, and Ethyl Chloride may all be brought in line with Petrol, Naphtha Benzine, Phosphorus, &c., which are now allowed to go by mixed or passenger train though they are no less dangerous.

"To cover 'Risk acceptance' on the part of the Railway Administration we would suggest that a higher than the ordinary rate for the carriage of dangerous goods by passenger train might be charged, as it would be hard on senders of parcels of such goods to accept responsibility for any consequence to the property of the Railway Administration, etc., that may be caused by the explosion of or otherwise in the course of conveyance whatever that may mean, for it would be almost impossible for the senders to prove wilful negligence on the part of the Railway people.

"List of dangerous goods proposed to go by mixed or passenger train.—

Methyl Alcohol (Wood Spirit).	Bisulphide of Carbon.
Ether.	Ethy Chloride.
Collodion Flexile.	Ethyl Alcohol.
Chlorate of Potash.	Spirits of Wine.
Rectified Spirit.	Methylated Spirit.
Oil of Turpentine.	Amyl Alcohol.
Rangoon Oil.	Paraffin Oil.
Rubber Solution.	Sodium, Potassium and Sodium Peroxide."

(2) "We acknowledge receipt of your letter No. 1017, dated 21st December 1911, forwarding a copy of the Draft Rules which the Railways Board propose to make under the provisions of the Indian Railway Act, 1890.

"From our point of view these rules are in the main quite reasonable, but it would suit us if the following slight alterations were allowed, *viz.* :—

Rules 10 & 11.—For small quantities up to, say :—

12 gallons Motor Car Spirit (Petrol) per passenger train, or

40 „ „ „ „ „ goods „

28 lbs. Carbide of Calcium, either per passenger or goods train, previous notice should not be required.

For larger quantities 24 hours' notice should suffice.

Rule 14.—Add after expense, 'but not before delivery shall have been tendered to the consignee and refused.'

Rule 17.—Consignors should have the option of sending dangerous goods "Freight Prepaid" or 'Freight to pay.' Our experience is that goods are more promptly taken delivery of when the consignee is responsible for both freight and demurrage."—I have, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

APPENDIX J-4.

SIMPLIFICATION OF GOODS TARIFF.

No. 5272.

INDIAN RAILWAY CONFERENCE ASSOCIATION,
AGRA, dated 14th November 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to inform you that the next meeting of the Goods Classification Committee will be held at Calcutta on Monday, 20th January 1913, and to request that any subjects your Chamber may wish its representative to discuss with the Committee may be notified to the undersigned not later than 15th December 1912, with the name and address of such representative, to whom references may be made direct, if necessary.—Yours faithfully,

R. L. BLISS,
Ag. Secretary.

No. 1107 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 23rd December 1912.

The SECRETARY,
INDIAN RAILWAY CONFERENCE ASSOCIATION,
Agra.

DEAR SIR,—With reference to your letter No. 5272, dated 14th November 1912, regarding the forthcoming meeting of the Goods Classification Committee at Calcutta, I am directed by my Committee to attach hereto for consideration certain suggestions which have been put forward through a member of this Chamber.

I am also to submit for the consideration of the Goods Classification Committee the following points which have been raised in connection with the General Rules for acceptance, carriage and delivery of goods:—

(*a*) *Responsibility of Railways—Rule 36, Clause C, page* 17 (G. I P. Goods Tariff, Book No. 1, dated 1st March 1912).

The inclusion of the word "Fire" in this clause appears to be at variance with accepted facts inasmuch as Railways are responsible for loss when the fire is attributable to negligence on their part or on the part of their servants. It is therefore suggested that the word "Fire" should be qualified in the above sense. It should also be clearly expressed that all Railway Risk Rates include the risk of fire.

(*b*) My Committee submit that enhancement of railway rates for carriage of goods, should only take place after ample notice, say, 3 months, has been given to the public. This appears to be essential because of the length of time elapsing between the despatch of goods from up-country and arrival at destination. My Committee understand that this question was considered by the Conference and that from 1st January 1912 the period of obligatory notice was increased from 14 days to one month, but it is felt that in the interests of trade generally the notice should be extended as suggested above.

(*c*) In the case of stations from which goods can be booked to destination by two or more routes, it should be made

obligatory on the forwarding Railway to be responsible for booking them by the cheapest route, unless the sender elects and specially instructs the Railway to despatch by a particular route. It occasionally happens that although the rate charged in the Railway Receipt is "by the cheapest route" the goods are actually forwarded by a different route. In such cases the receiving Railway should be obliged to charge only the lower rate instead of the rate by which the goods are actually routed. Similarly in the case of traffic which can be booked to Bombay by both the B. B. & C. I. Railway and G. I. P. Railway the destination "to Carnac Bridge or Wari Bunder whichever be cheaper" be allowed to be stated in the Consignment Notes, so that the forwarding Railway would be held responsible for booking to either the one or the other station whichever be cheaper.

(*d*) *Rule* 21, *page* 12. According to this rule the Railways have the right to re-weigh goods and charge for overweight. It is submitted that an addition might be made to this rule to the effect that consignees also have the right to re-weigh if it is found that the weight in the Railway Receipt has been erroneously declared at the forwarding station. A similar addition might also be made to Rule 20, page 12, —I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

CHAMBER OF COMMERCE,
BOMBAY, 23rd December 1912.

Extract from a letter from a Member.

The present Tariff descriptions under which our products can be consigned are as follows :—

Bicarbonate of Soda,
Carbonate of Soda,
Caustic Soda,
Calcium Chloride,
Crystal Soda,
Refined Soda,

Unrefined Soda,
Soda Washing,
Salammoniac,
Bleaching Powder,
Sulphate of Ammonia,
Zinc.

Certain of these descriptions are superfluous, namely—

Carbonate of Soda,
Refined Soda,
Unrefined Soda,
Soda Washing,

as each of them is provided for in the other and correct descriptions. The use of such terms as the four last-mentioned can only be misleading, and might encourage fraud.

The names of two other articles, namely,

Carbonate of Ammonia and
Muriate of Ammonia,

in which we are conducting an increasing business, are not at present classified, and we submit that additions should be made to the Tariff accordingly.

We supply the latter of these two articles under various descriptions namely—

No. 1 Fine White,
No. 2 Fine,
Voltoids, and
Salamac,

all of which are Muriate of Ammonia, although in different forms. The most promising of the varieties of Muriate of Ammonia referred to is Salamac, which should be consigned as "Muriate of Ammonia," and not as at present in the absence of a correct description—as "Salammoniac." Further this is a much lower priced article than Salammoniac.

Mention has not been made above of Alkali (Soda ash), which is not at present included in the General Classification under its correct name and upon which product the principal Railway Companies have granted special rates on wagon-load quantities under the

descriptions of "Soda Washing," "Soda Ash" and "Alkali." This product should appear in the classification under the heading of Alkali.

In the following list correct descriptions are given of our products, and we suggest they should be embodied in the General Classification:—

Alkali (Soda Ash).
Bicarbonate of Soda.
Caustic Soda.
Calcium Chloride.
Soda Crystals (Not Crystal Soda as now described).
Muriate of Ammonia.
Carbonate of Ammonia.
Bleaching Powder.
Sulphate of Ammonia.
Pure Zinc.

In the case of every product except Soda Ash and Zinc the Railway Companies quote R. R. Rates only. We submit that for all products we, or our customers, should have the option of consigning O. R. at lower rates. We believe that such option would lead to increasing business in nearly all our products, as in certain instances, notably such products as Bicarbonate of Soda, Caustic Soda and Calcium Chloride rates charged are excessive, and out of all proportion to the value of the goods consigned.

We can only assume that the present irregularities in the Tariff have been evolved in a period of years during which our business was conducted on an indent basis from England. As, however, we now have our own organisation in India, and are importing a quantity of approximately 20,000 tons per annum of the various products to which reference has been made, we consider that the time has come to re-organise the classification of products thoroughly, and to obtain such reasonable rates as will lead to increasing business in India.

All the suggestions made are reasonable, and would doubtless prove to be of convenience to the Railway authorities and our numerous customers; also their adoption would lead to increasing business and to regularity in selling rates in up-country centres.

APPENDIX J-5.

DAMAGE BY FIRE TO GOODS IN TRANSIT BY RAIL.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 30th March 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Fires in Goods in Transit by Rail.

DEAR SIR,—We beg to refer to correspondence which passed on this subject in 1911 referred to in your Annual Report at pages 31 to 34.

Another instance of delay in giving intimation of a fire in trucks laden with bales of cotton has been brought before our Committee and we submit the following particulars for favour of the matter being taken up with the G. I. P. Railway Company:—

On the 28th January last 98 fully pressed bales of cotton loaded on wagon No. 16050 were despatched from Amraoti for Colaba. On the 29th January a fire took place at Paras Station destroying 80 of the bales and on the 2nd February the remaining 18 bales which were more or less damaged and some loose contents were forwarded to Colaba in wagon No. 15355. The first intimation of the fire appears to have been received by the consignees of the bales on the 15th February by telegram from the consignor at Amraoti and the Traffic Department of the Railway Company having been approached on that date stated that no advice had been received of the particular truck having caught fire though on the day following the Goods Superintendent notified the consignees of the occurrence. It will therefore be seen that there was considerable delay and remissness on the part of the Railway Company and our Association would be greatly obliged if your Chamber would take the matter up seriously in the interests of the trade.

We enclose copies of letters from the New Zealand Insurance Co. and Messrs. Gill & Co., Agents of the Phœnix Assurance Co., which contain a full account of enquiries made.—We are, etc.,

A. F. FERGUSON & Co.,
Secretaries.

BOMBAY, 4th March 1912.

The SECRETARIES, BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

Re *Cotton in transit.*:

DEAR SIRS,—We beg to draw your attention to the following :—

A truck of 98 bales of F. P. Cotton was despatched from Amraoti to Colaba on the 28th January last, 48 bales of which were consigned to Messrs. Gill & Co. On the 29th January it was burnt, but no notification whatsoever was given by the Railway Company until the 16th February, nineteen days after the fire. On further enquiries, we were informed that out of the 98 bales only 18 had been with difficulty saved and that these had been sent down to Colaba on the 2nd February 1912, the remaining 80 bales being totally destroyed.

We shall be glad if you will take this matter up with the Railway Company on behalf of all Insurance Companies, as it is impossible for Companies to protect the salvage if they are not advised of fires.—Yours faithfully,

Per pro. GILL & Co.,
C. W. BEADEL,
Agents,
The Phœnix Assurance Co., Ld.

PHŒNIX ASSURANCE COMPANY, LIMITED, OF LONDON.
BOMBAY, 8th March 1912.

Messrs. A. F. FERGUSON & Co.,

SECRETARIES, BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

Cotton in transit.

DEAR SIRS,—In reply to your favour of the 6th instant, we beg to inform you that we have approached the Railway Company on this matter and they merely express their regret that the delay should have occurred. They disclaim all liability whatsoever and state they are not compelled to advise their consignees of a fire but do so as a matter of courtesy.—We are, etc.,

Per pro. GILL & Co.,
C. W. BEADEL,
Agents,
The Phœnix Assurance Co., Ld.

NEW ZEALAND INSURANCE COMPANY, LIMITED

BOMBAY, 12th March 1912.

Messrs. A. F. FERGUSON & Co.,

SECRETARIES, BOMBAY FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIRS,—I am duly in receipt of your favour of 6th instant in connection with the fire in Railway wagon containing 98 bales of cotton despatched from Amraoti to Colaba on 28th January last.

The number of the wagon was 16050, and I was interested in 27 bales consigned to Messrs. J. H. Billimoria & Co. of Bombay, as per Invoice 503 of 28th January 1912. On the 15th of February Messrs. Billimoria & Co. brought me in a wire which stated that there had been a fire in this wagon at Sheagaon, but no date was given, neither was there any information to show whether the goods had been badly damaged or not.

In order to obtain some information, I sent to the Traffic Department of the G. I. P. Railway and was informed that they had received no advice of that particular truck having caught fire.

On the 16th, Messrs. Billimoria & Co. received a wire in reply to one sent by them enquiring what had become of the truck, stating that the fire had occurred at Paras and that the goods had been sent on to Bombay.

On the 16th, the Goods Superintendent at Wadi Bunder wrote to Messrs. Billimoria & Co., informing them that wagon No. 16050 had caught fire and the consignment been partially destroyed. On the 26th idem, the Goods Superintendent again wrote to Messrs. Billimoria & Co., stating that out of the total of 98 bales in the truck 18 bales only had been saved, but the marks thereon could not be discerned, therefore he suggested that they be sold by public auction and the proceeds distributed amongst the consignees in the proportion to the cotton in which they were interested.

From subsequent enquiries made, I understand that the fire occurred on the 29th January, also that the 18 bales that were

salved were brought to Bombay, apparently on the 3rd of February. The consignees state that they received no advice of any fire until the wire from the consignor at Amraoti came on the 15th February. It would appear that the Railway's advice of the 16th was the outcome of enquiries made on the 15th.—I have, &c.,

ALEX M. TOD,
Manager.

BOMBAY, 18th March 1912.

Messrs. A. F. FERGUSON & Co.,
SECRETARIES, BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

Re *Cotton bales—Amraoti to Colaba.*

DEAR SIRS,—In reply to your letter of the 6th instant, we beg to inform you as follows:—

On the 16th February last we, as consignees, received a notification from the Goods Superintendent of the G. I. P., Wari Bunder, informing us that wagon 16050 " was sent loaded by Amraoti caught fire and contents partially destroyed."

On the 17th, we wrote asking where the wagon was lying as we wished to look after the salvage. In reply to this we were referred to the Deputy Traffic Manager, Victoria Terminus. We accordingly wrote to him and received a reply as follows:—

"My information is that the above wagon containing 98 bales "Full Pressed Cotton was noticed on fire at Paras, the saved "contents 18 damaged bales and some loose contents were forwarded "to Colaba in G. I. P. wagon 15355 on 2nd February 1912."

We then wrote on the 19th asking the date on which the fire took place, also whether the wagon conveying the damaged goods had arrived at Colaba, and if so the date of such arrival. We were informed on the same date that the fire took place on the 29th January.

We then wrote asking for a copy of the risk note and also asking them to confirm the fact that out of 98 bales, 80 had been totally destroyed without any vestige of salvage remaining.

On the 24th, we received a copy of the risk note and were referred back to the Goods Superintendent, Wari Bunder, for information concerning the 80 bales destroyed. We called personally on the General Traffic Manager, and laid the case before him. He regretted the delay that had occurred but pointed out that there was no legal necessity for them to report fires at all.

We hope this information will be necessary to you to deal with the case.—I am, &c.,

Per pro. GILL & Co.,
C. W. BEADEL,
Agent,
The Phœnix Assurance Co., Ld.

No. 385 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 16th April 1912.

The AGENT, G. I. P. RAILWAY,
Bombay.

DEAR SIR,—The attention of my Committee has been drawn to a fire which occurred on the 29th January last at Paras Station whereby 80 bales of cotton, out of a consignment of 98 bales, were destroyed. The goods were despatched from Amraoti to Colaba on 28th January, and were loaded in wagon No. 16050.

Although the remaining 18 bales, which were more or less damaged, and some loose contents were forwarded to Colaba in wagon No. 15355 on the 2nd February, or 4 days after the fire had taken place, no advice of the loss was given to the Consignees by the Traffic Department of your Railway, until the 16th February, or nearly three weeks after the fire had occurred ; and this intimation was apparently the result of a visit by the Consignees on the 15th

February to the Traffic Department to advise that they (the Consignees) had received an intimation from the Consignors at Amraoti of the loss and to ask for information on the subject. In answer to this, it is understood that the Traffic Department then stated that they had received no advice of the loss. As the Cotton Market at that time was advancing and as the Insuring Office will only pay the value of the burnt cotton on the day of the fire, the Consignees were put to considerable loss, in replacing the bales, to fulfil a contract of sale they had made on 10th February

In March last year, a similar incident arose and the correspondence was submitted to the General Traffic Manager, who minuted to the effect that the delay in advising the Consignees of the damage to their consignment was due to the fact, that references had to be made to the forwarding station for the purpose of ascertaining to whom the goods belonged. Steps had, however, been taken which would, the General Traffic Manager hoped, ensure prompt advice being given in future cases of damage by fire to goods in transit.

My Committee will be much obliged if you will kindly inform them what steps were taken last year to remedy the grievance, and what the reasons were for prompt advice not being given on this occasion. I am also to request you to be good enough to state what action it is proposed to take in future with a view to improving the present unsatisfactory position.—I am, &c.,

H. G. WHEELER,
Secretary.

No. 135 C/2

GREAT INDIAN PENINSULA RAILWAY COMPANY,
AGENT'S OFFICE, VICTORIA TERMINUS,
BOMBAY, 16th May 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge receipt of your letter No. 385, dated 16th April, regarding a fire which occurred on the 29th January last at Paras Station on the G.I.P. Railway, whereby 30 bales of cotton were destroyed.

2. In reply I am to say that subsequent to the similar incident which took place in March 1911, orders were issued that in such cases consignees were to be advised at once by the Head Foreman, Colaba.

3. In the particular instance under reference the Head Foreman at Colaba had intimation of the fire, and in addition received orders by telephone from the General Traffic Manager's Office on the 29th January 1912 to advise to consignees immediately. Unfortunately he neglected to carry out these instructions and has been suitably dealt with in consequence.

4. As regards the future it has now been arranged that consignees will be advised by the General Traffic Manager's Office direct, and it is hoped that no further difficulty will arise.

5. In conclusion I am to say that whilst the Company will do all in their power to ensure prompt advice, they are not under any statutory obligation to inform consignees of fires within any specified period. The consignments in question were booked at Owner's risk under risk note form "B," and this absolves the Company from all liability.—I am, &c.,

FRANK J. CLARK,
Secretary.

No. 530 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 30th May 1912.

Messrs. A. F. FERGUSON & Co.,
Bombay.

DEAR SIRS,—With reference to your letter of the 20th March, I am directed to forward herewith a copy of a letter received from the Agent, G. I P. Railway, in reply to this Chamber's representation regarding the delay in informing consignees of fires occurring to goods in transit by rail.—I am, etc.,

H. G. WHEELER,
Secretary.

APPENDIX J.-6.

OUDH & ROHILKHAND RAILWAY.

PROPOSED ABSORPTION BY EAST INDIAN RAILWAY.

No. 209 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 23rd February 1912.

The SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT (Railway Branch),
Bombay.

SIR,—I have the honour to address you with reference to a proposal which, it is understood, is now under consideration for the absorption of the Oudh and Rohilkhand Railway system by the East Indian Railway. My Committee view this step with grave concern in view of our trade with the districts around Chandausi, Bareilly, and Moradabad which under the new conditions would certainly be diverted to Calcutta. The natural extension of the Nagda-Muttra Railway to Aligarh which this Chamber has been urging for a long time in order that there might be direct communication between Bombay and the districts in the Oudh and Rohilkhand system referred to above, may, in the opinion of my Committee, be seriously jeopardised if the proposed amalgamation is carried out. It is extremely important for Bombay in view of our heavy expenditure on a new Dock and a Trade Depôt that our connections with Northern India should be improved and extended, and any step which is likely to divert traffic from its natural outlet at Bombay must be viewed with very grave apprehension by the mercantile community of this City. My Committee will therefore be greatly obliged if the Bombay Government can see their way to represent this matter promptly to the Government of India so that the interests of Bombay may be fully considered before the question is finally decided.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

R. E. GREGOR-PEARSE,
Ag. Secretary.

APPENDIX J-7.

TRANS-PERSIAN RAILWAY.

No. 103.

CHAMBER OF COMMERCE,
KARACHI, 23rd February 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to forward, for the information of your Chamber, copy of a letter addressed by this Chamber to the Government of India regarding the locality of the break of gauge in the proposed Trans-Persian Railway. The Chamber hope that you will see your way to support this representation.—I have, &c.,

E. L. ROGERS,
Secretary.

No. 44.

KARACHI CHAMBER OF COMMERCE,
KARACHI, 23rd January 1912.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FOREIGN DEPARTMENT,
Calcutta.

Indo-Persian Trunk Railway.

SIR—In continuation of correspondence ending with my letter No. 545 of the 17th October 1911, I am directed to inform you that my Committee have had under consideration the question of the locality of the break of gauge in the proposed Trans-Persian Railway.

It has been noticed that statements have appeared in the English and Russian Press and have been telegraphed to India to the effect that the sea-board of the Persian Gulf at Charbar or Bunder Abbas would be an appropriate point at which to locate a break of gauge in the proposed trunk railway from the Caucasus to Karachi.

My Committee dissent from this view. They are strongly of opinion that the interests of British trade demand that the break of gauge (if such be unavoidable) should not be allowed to occur at any point south of the Russian sphere of influence as defined by a line drawn from Kasr-i-Shirin to the north-west corner of Afghanistan through Ispahan and Yezd.

I am to beg that you will be so good as to transmit this view to the Supreme Government.—I have, etc.,

E. L. ROGERS.
Secretary.

No. 408.

CHAMBER OF COMMERCE,
KARACHI, 18th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Indo-European Trans-Persian Railway.

DEAR SIR,—I am directed to invite your attention to the enclosed Circular No. 2-1912 on the subject of the representations made by this Chamber in support of an early construction of the Indo-European Trans-Persian Railway.

In view of the fact that the completion of this railway will not only afford rapid and cheap means of communication and transport between the great industrial centres of India and the markets of Persia, but will also bring the United Kingdom and India within a week of each other, thus immensely facilitating the carriage of the mails, the development of passenger traffic and the progress of the whole country, my Committee hope that your Chamber will be able to give this great trunk railway project its hearty support.—I have, &c.,

E. L. ROGERS,
Secretary.

CIRCULAR No. 2—1912.

CHAMBER OF COMMERCE,
KARACHI, 11th June 1912.

(TO ALL CHAMBERS OF COMMERCE IN INDIA.)

The Indo-European Trans-Persian Railway.

NOTE.—The following extracts from representations made by the Committee of the Karachi Chamber of Commerce are published for general information.

E. L. ROGERS,
Secretary.

Extract No. 1 from the Address presented to His Excellency the Viceroy at Government House, Karachi, on the 12th April 1911 :—

"The question of linking India with Europe by means of a Trans-Persian Railway is now engaging the attention of European financiers. The Chamber notice that the proposal has taken the form of connecting the Russian Railways of the Caucasus with the Indian Railway system at Nushki. We would respectfully submit for Your Excellency's consideration that the best route for such a line of communication would be by way of Bam, Southern Baluchistan (*i. e.*, Panjgur) and Karachi. This route would have the advantage of tapping fertile country and, moreover, would find its terminus in a rising commercial seaport."

Extract No. 2 from Lord Hardinge's reply to the above address :—

"It is impossible to say at present whether or when the proposed Trans-Persian Line will become a realisable project. The present situation in the South of Persia is not one which offers much encouragement to capitalists to finance such schemes, but the question of the construction of this line has been under the serious consideration of the Government of India ; and the claims of Karachi as a terminus of a line passing through Southern Baluchistan have not been lost sight of."

"*Extract No.* 3 from the Chamber's letter No. 44 of the 23rd January 1912, to the Secretary to the Government of India, Foreign Department, Calcutta :—

° ° I am directed to inform you that my Committee have had under consideration the question of the locality of the break of gauge in the proposed Trans-Persian Railway.

It has been noticed that statements have appeared in the English and Russian Press and have been telegraphed to India to the effect that the seaboard of the Persian Gulf at Charbar or Bunder Abbas would be an appropriate point at which to locate a break of gauge in the proposed trunk Railway from the Caucasus to Karachi.

My Committee dissent from this view. They are strongly of opinion that the interests of British trade demand that the break of gauge (if such be unavoidable) should not be allowed to occur at any point south of the Russian sphere of influence as defined by a line drawn from Kasr-i-Shirin to the north-west corner of Afghanistan through Ispahan and Yezd.

I am to beg that you will be so good as to transmit this view to the Supreme Government.

Extract No. 4. Letter dated Calcutta, 6th February 1912, from the Deputy Secretary to the Government of India in the Foreign Department, to the Secretary to the Karachi Chamber of Commerce :—

I am directed to acknowledge the receipt of your letter No. 44, dated the 23rd January 1912, regarding the locality of the break of gauge in the proposed Trans-Persian Railway.

2. Your communication has been forwarded as desired to His Majesty's Government.

Extract No. 5. Letter No. 338 of 28th May 1912, from the Chairman, Karachi Chamber of Commerce, to the Secretary to the Government of India, in the Foreign Department, Simla :—

With reference to this Chamber's letter of 23rd January, I have the honour to inform you that the Committee of this Chamber have

had under consideration the question of the route through Southern Persia of the proposed Trans-Persian Railway to India.

The Committee are of opinion that it will be to the best interests of both India and Great Britain if the line be carried from Karachi to Teheran by the shortest and most direct route possible. Such a route would not only pass through the most populous towns and wealthy portions of Southern Baluchistan and Persia—namely, Panjgur, Bam, Kerman, Yezd and probably Ispahan—but by reducing the length of the line, cost of transport, and the time occupied in transit, it would encourage to the utmost that through traffic upon which the success of the line will largely depend.

If for political reasons it be deemed necessary to carry a portion of the southern section of the line along the coast of Baluchistan, then this Chamber would urge that the Coast section be kept to the smallest possible length. The port and town of Pasni would appear to be a suitable point at which to leave the coast and so serve a comparatively fertile portion of Makran. If for engineering reasons, Pasni be found unsuitable, then some point a little westward of Pasni might be selected. But this Chamber would urge most strongly that the line be carried inland before it passes out of British territory. Jewni on the eastern shore of the Bay of Gwettar is, in the opinion of this Chamber, the uttermost point to which the line should be carried out of its direct route from Karachi to Bam, Kerman and Yezd.

It follows from the above that this Chamber is altogether opposed to the Trans-Persian Railway being carried along the coast from Karachi as far as Bunder Abbas. Indeed, my Committee can see no reason whatever for going to the expense of serving Bunder Abbas at all by a Railway. From Pasni or Gwettar Bay, Kerman could be reached by mail in less than a day, and from Karachi, in well under two days. In these circumstances, and looking to the absence of natural resources at Bunder Abbas as a Port, this Chamber can see no grounds whatever for carrying the Trans-Persian Railway to Bunder Abbas.

In conclusion this Chamber would press upon the attention of Government the desirability of a very early construction of the Trans-Persian Railway as the most practical, the least expensive

and most certain way of solving the problem of establishing peace, security and better Government in Southern Persia. Railway and irrigation works have had a marked effect in quieting and reforming the more turbulent tribes and individuals on certain parts of the North-Western Frontiers of India. And my Committee urge that similar results would probably follow the construction of a great trunk line of railway through Southern Persia. Not only would the expenditure of money in Persia have a certain settling effect on the Nomads and turbulent tribes who now derive a livelihood from extortion and robbery, but the creation of a line of railway would give to the Persian authorities that means of easy and rapid communication and transport without which the suppression of disorder in a country like Persia would be a matter of extreme difficulty for any Government, however strong.

All which being so, the Chamber beg that the Government of India will be so good as to transmit these views to the Secretary of State for India; and my Committee trust the Government of India will be able to see their way to accord to this Chamber's representation their most valued support.

No. 640 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 27th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,

Karachi.

DEAR SIR,—Under direction I have to acknowledge your letter No. 408, dated 18th instant, enclosed in which was a copy of your Circular No. 2-1912 on the subject of the Indo-European Trans-Persian Railway.

2. I am to state that my Committee, after due consideration, are not prepared to move in the matter at present.—Yours faithfully,

H. G. WHEELER,

Secretary.

APPENDIX J-8.

ÆRIAL ROPEWAYS.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 21st August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Ærial Ropeways.

DEAR SIR,—In handing you herewith copy of a letter, dated 20th instant, addressed by this Chamber to the Secretary to Government, United Provinces, I am directed by my Committee to ask whether your Committee would be prepared to support the proposal therein made.—Yours faithfully,

A. D. PICKFORD,
Ag. Secretary.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 20th August 1912.

The SECRETARY TO GOVERNMENT,
UNITED PROVINCES, PUBLIC WORKS DEPARTMENT,
(RAILWAYS).
Naini-Tal.

SIR,—I am directed to place before you for consideration the question of the desirability of Government assuming powers to grant concessions for the construction and working of ærial ropeways.

It seems to the Committee that, as a part of the general progress in India, there is being aroused a marked desire for still more rapid,

convenient and economical means of transport. The expansion of the railway system has been followed by light railways and these in the towns by electric traction. It would seem that there is the possibility of a further step being taken in the same direction by the construction of ærial transport lines, and it is thought that in parts of the country where road tramways or light railways could not be profitably worked ærial transport would be of assistance in the carriage of wool, timber and other products.

Some privately-owned ærial ropeways already exist, but in the case of such concessions as are under consideration the question of a right of user over private and Government land arises. It is suggested, therefore, that legislation should be undertaken for the purpose of enabling Government to grant concessions conferring certain necessary powers and to enable adequate control for the safeguarding of life and property, etc., to be exercised.—I have, etc.,

A. D. PICKFORD,
Ag. Secretary.

No. 849 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 5th September 1912.

The SECRETARY,
UPPER INDIA CHAMBER OF COMMERCE,
Cawnpore.

DEAR SIR,—Replying to your letter of 21st ultimo, enclosing a copy of a letter addressed by your Chamber to the Secretary to Government of United Provinces, I am directed to state that the question of Ærial Ropeways will have the best consideration of my Committee, if submitted to them for an opinion thereon.—I am, etc.,

H. G. WHEELER,
Secretary.

APPENDIX K-1.

FASTENING OF TELEGRAM ENVELOPES.

No. 10790-T.

INDIAN TELEGRAPH DEPARTMENT,

CALCUTTA, the 20th February 1912.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to inform you that the system of sending out messages for delivery in gummed envelopes not having proved altogether satisfactory, the experiment has been tried at one office for a few months of using special shaped covers and closing them with staples.

2. This has been found to be a rapid method and apparently a secure one as no complaints have been received, but before deciding to adopt the stapling system, generally the Director-General desires to have your opinion regarding it. I, therefore, forward herewith a sample of the staple-fastened cover containing a blank message form, and request the favour of your kindly letting me know whether in your opinion the system is likely to prove satisfactory or whether you see any objections to it.—I have, etc.,

H. S. STYAN,
Director, Traffic Branch.

No. 291 OF 1912.

CHAMBER OF COMMERCE

BOMBAY, 14th March 1912.

The DIRECTOR-GENERAL OF TELEGRAPHS,

Calcutta.

SIR,—I am directed to acknowledge receipt of your letter No. 10790-T, dated 20th ultimo, enclosing a specimen of a staple-fastened envelope, it is proposed to use in future for telegraph messages.

"I am to state in reply that provided the top of the envelope is turned down before the staple is fixed and that a better quality of paper is used, my Committee approve of the envelope submitted for their inspection.—I have, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

No. 4468-T.

POSTS AND TELEGRAPHS,
CALCUTTA, the 2nd December 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to the correspondence ending with your letter No. 291 of 1912, dated 14th March 1912, on the subject of closing delivery envelopes, I am directed to inform you that eyelets having proved more satisfactory than staples, it has been decided to introduce the former in preference to the latter for the purpose of fastening delivery envelopes, and that the new system will be brought into use as soon as the arrangements for supplying Telegraph offices with eyeletting machines are complete.—I have, etc.,

P. BARTHANS,
for Director, Traffic Branch.

APPENDIX K-2.

AMALGAMATION OF POSTAL AND TELEGRAPH DEPARTMENTS.

No. 521 s—G.

POSTS AND TELEGRAPHS,
SIMLA, the 5th June 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to inform you that the Government of India have agreed that an experiment in amalgamating the Postal and Telegraph services should be tried in the Bombay and Central

Circles from the 1st July. The object of the experiment is to separate the traffic from the Engineering work of the Telegraph Department, entrusting the traffic administration of the two circles to the two Postmasters-General, Messrs. Doran and Sutherland, and the engineering work of both circles to one officer of the Telegraph Department, Mr. Coode, at present Director of Telegraphs, Central Circle. It was essential that the circles chosen for the purpose of the experiment should adjoin each other, and the Bombay and Central Circles have been selected as likely to afford a fair test of the success of the experiment.

The arrangements which will be adopted for the experiment are shortly as follows:—

I.—Staff.—The whole of the construction and maintenance work in both circles to be supervised and controlled by one officer with his headquarters at Bombay. This officer to work directly under my orders and to be styled Superintending Engineer, Telegraphs, and given the assistance of one Deputy Superintendent General, as Personal Assistant.

Subordinate to the Superintending Engineer to be four Superintendents of Telegraphs stationed at Bombay, Ahmedabad, Nagpur and Ajmer, each of whom to be in charge of the construction and maintenance work of a definitely defined division.

The Superintendents in charge of the Bombay, Ahmedabad and Nagpur Divisions each to be given two assistants (Assistant Superintendents or Deputy Superintendents General), and the Superintendent in charge of the Ajmer Division to be given one assistant. These seven assistants to be posted to the head-quarters of their respective divisions or to out-stations as decided by the Superintendent with the approval of the Superintending Engineer.

The *Traffic* work of the two circles to be under the Postmaster-General in each circle, and the staff of the Postmasters-General to be increased temporarily by the addition, in the Bombay Circle, of a Superintendent of Telegraphs and four Assistant or Deputy Superintendents and, in the Central Circle, by a Superintendent and three Assistants or Deputy Superintendents to be styled Traffic Managers and Assistant Traffic Managers respectively. The question of the exact duties to be performed, and the powers to be

"exercised, by these officers to be left to Postmasters-General to decide, but two of the Assistant Traffic Managers in each Circle to be constantly on tour, and the work of the proposed Traffic Branch to include the work connected with the telegraph side of combined offices now performed by the existing staffs of the Postmasters-General.

II.—Duties.—The Engineering Branch to be responsible only for the design, construction and maintenance of the telegraph and telephone lines, and the work at present done by the Technical Branch such as the fitting up of telephone exchanges, the erection and maintenance of power plant, etc., to remain unchanged for the present. The control of the line staff to be solely in the hands of the Engineering Branch and each Divisional Superintendent to be given the assistance of one Inspecting Telegraph Master or Inspecting Telegraphist especially for the disposal of interruption reports. Inspecting Telegraph Masters and Telegraphists at present employed on railway and canal lines, whose work is practically all engineering work, also to remain under the Engineering Branch.

All the remaining work of the two Telegraph Circles, including testing and also all work connected with combined offices except first fitting, to be under the Postmasters-General, and all accounts work unconnected with construction and maintenance now done by Circle Directors and Divisional Superintendents to be done by Postmasters-General. Telephone systems, except lines, to form part of central telegraph offices and to be under the control of the officers in charge of these offices. Telegraph Masters to be allowed to order outline staff for interruptions when faults have been localised reporting the fact to the Divisional Superintendent concerned and to the Postmaster-General. The inspection of departmental, combined and private offices to be under the Postmasters-General but the number of Inspecting Telegraph Masters and Telegraphists to be restricted to the number required for inspection work, pure and simple, and Postmasters-General to be instructed that, if the sanctioned staff of these officers, after providing for the requirements of the Engineering Branch referred to above, is found to be insufficient for the inspection work of the Traffic Branch, the question whether some of this work cannot be carried out by the postal inspecting staff should be considered before an increase is applied for.

III.—Correspondence.—For correspondence connected with Engineering, the Superintending Engineer to take the place of the Circle Directors, and in the case of correspondence regarding traffic, the place of the Directors to be taken by the Postmasters-General. The Postmasters-General and the Superintending Engineer to work in the closest possible relationship and no official correspondence between them to be allowed. All questions for settlement to be decided in personal discussion and, where this is not practicable, by unofficial notes. The Postmaster-General, Bombay, to provide accommodation for the Superintending Engineer and his office staff.

Departmental telegraph offices to correspond only with the Postmaster-General of the Circle and then direct and not to be allowed (whether in charge of a superior officer or not) to correspond direct with the Engineering Branch, except as regards bad working of lines and interruption reports (in which cases copies of the correspondence will go to the Postmaster-General), the Electrical Engineer-in-Chief or the Director-General. The correspondence of combined offices to be conducted as at present. Inspection reports on departmental combined and private offices to be addressed to Postmasters-General. All questions connected with traffic whether from within or without a circle which are now referred to the Director and Divisional Superintendents, including requisitions for new offices and the opening of combined offices, to be addressed to the Postmaster-General.

All town departmental offices to be under the officers in charge of the central telegraph offices, and all combined offices to be grouped under departmental offices for the disposal of current traffic and the working of the circuits generally, on the strict understanding that non-gazetted officers in charge of departmental offices will not be allowed to visit these combined offices personally.

IV.—Powers.—The Superintending Engineer of the two circles to exercise all the powers of a circle Director as regards construction and maintenance and the establishments connected therewith, and the powers of Divisional Superintendents in this respect to remain unchanged.

All the powers now exercised by Directors and Divisional Superintendents, except those relating to construction and maintenance work, to be exercised by Postmasters-General, but the Superintendent

"of the Bombay Central Office to continue to exercise the powers of a Divisional Superintendent in all matters not connected with Engineering.

V.—Clerical Staff.—The clerical staff of the new Traffic Branches in the offices of the Postmasters-General to consist, in the case of the Bombay Circle, of twelve clerks and, in the case of the Central Circle, of six clerks all drawn from the present Telegraph Circle and Divisional offices. The remaining twenty-six permanent clerks now employed in the Circle and Divisional offices to be distributed five to each of the offices of the Superintending Engineering and the Superintendents of Telegraphs at Ahmedabad, Nagpur and Ajmer and six to the office of the Superintendent of Telegraphs at Bombay.

I would draw the special attention of the Chamber to the concluding paragraph of clause III where, it is stated, that all town departmental offices will be under the officer in charge of the Central Telegraph office and all combined offices will be grouped under departmental offices for the disposal of current traffic and the working of the circuits generally. This change will affect Bombay to the extent of placing all the local telegraph offices under the control of the Central Telegraph office and must obviously result in increased efficiency.

I have been instructed to submit a report to the Government of India on the working of the experimental arrangement by the end of six months, and I request that I may be favoured not later than the end of October 1912 with the opinion formed by the members of the Chamber regarding this experiment in amalgamation.—I have, etc.,

C. STEWART-WILSON,
Director-General.

No. 912 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 4th October 1912.

The DIRECTOR-GENERAL OF POSTS AND TELEGRAPHS,
Simla.

SIR,—I have the honour to acknowledge receipt of your letter No. 521S.-G., dated the 5th June 1912, regarding the trial of an experiment in amalgamating the Postal and Telegraph services in the Bombay and Central Circles from the 1st July.

In accordance with the request contained in the last paragraph thereof, I am directed by my Committee to state that no complaints have reached this Chamber in this connection and, so far as they can judge at this stage, the innovation would appear to be a success.—I have, etc.,

H. G. WHEELER,
Secretary.

APPENDIX K-3.

MAIL CONTRACT WITH B. I. S. N. CO.

No. 2685 of 1912.

CUSTOM HOUSE,
BOMBAY, 23rd May 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward, for the favour of an expression of the views of your Chamber, the enclosed paper regarding the renewal of the existing Mail Contract with the British India Steam Navigation Company.

2. The memorandum referred to in paragraph 3 of letter No. 413-F. P., dated 30th March 1912, from the Director-General, Post Offices, will be found at page 3 of the printed enclosures to Government Resolution No. 1618 of 6th May 1912, the proposed time-table and schedules at pages 5 to 11. The proposed time-table printed at page 6 for the Bombay, Karachi and Persian Gulf (slow Mail) has been amended as shown in the time-table printed on the reverse of Government Resolution, Financial Department, No. 1730 of 17th May 1912, copy of which is enclosed with this letter.—I have, etc.,

M. M. S. GUBBAY,
Collector of Customs.

Postal Matters.

Question regarding the renewal of the existing Mail Contract with the British India Steam Navigation Company.

No. 1618.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 6th May 1912.

Letter from the Director-General of the Post Office of India, No. 413-F.P., dated 30th March 1912 :—

"I have the honour to inform you that the question of the renewal of the existing Mail Contract with the British India Steam Navigation Company is now under consideration.

"2. The services which are provided for in the existing contract are the following :—

(a) *Between India and Burma.*

(1) Direct weekly contract service (speed 15 knots) between Calcutta and Rangoon.

(2) Direct weekly contract service (speed 12 knots) between Calcutta and Rangoon.

(3) Direct weekly contract service (speed 10 knots, with option on the part of Government to require the speed to be raised to 11 knots) between Calcutta and Rangoon.

(4) Weekly contract service (speed 11 knots, with option on the part of Government to require the speed to be increased to 12 knots) between Chittagong, Akyab, Kyaukphyoo, and Rangoon, with calls at Sandoway in the fair season.

(5) Direct weekly contract service (speed 12 knots) between Madras and Rangoon.

(b) *Between Burmese Ports.*

(6) Thrice-weekly contract service between Rangoon and Moulmein.

(7) Weekly contract service (speed 9 knots) between Rangoon, Tavoy and Mergui.

(8) Fortnightly contract service (speed 7½ knots) between Moulmein, Yeh, Palaw, Tavoy, Mergui and Bokpyin.

(c) *Between Bombay and Karachi.*

(9) Direct weekly contract service (speed 15 knots) between Bombay and Karachi.

(10) Weekly contract service (speed 9 knots) between Bombay and Karachi, calling at coast ports of Kathiawar and Cutch.

(d) *Between Karachi and the Persian Gulf.*

(11) Weekly contract (slow) service (speed 8 knots) between Karachi and Busrah, calling at intermediate Persian Gulf ports.

(12) Weekly contract (fast) service (speed 13 knots) between Karachi and Busrah; calling at *principal* Persian Gulf ports.

(e) *Between Tuticorin and Colombo.*

(13) Daily contract service (speed 12 knots) between Tuticorin and Colombo.

(f) *Between India and Burma and the Straits Settlements.*

(14) Direct weekly contract service (speed 10 knots) between Rangoon and Penang and Singapore.

(15) Fortnightly non-contract service from Negapatam to Penang and Singapore.

"3. It has been generally recognised that some of these services hardly meet all the postal and commercial requirements of the present day, and, with the permission of the Government of India, I have entered into negotiations with the British India Steam Navigation Company with a view to the introduction of greatly improved services under a new contract. I have also been instructed by the Government of India to consult the several local Governments concerned, as to the modifications and improvements which it is proposed to introduce in the mail services in which they are respectively interested. I accordingly append, for the information of the Government of Bombay, a printed extract* from my office proceedings on the subject. The memorandum (at pages 15 to 18 of the proceedings just referred to) forming one of the enclosures

* Printed as an accompaniment to this Resolution.

to my letter No. 93-F.P., dated the 19th February 1912, to the Government of India, shows the improvements and modifications proposed, the time-tables (at pages 19 to 25) accompanying the Right Hon. Lord Inchcape's letter of the 2nd March 1912, show how the various services are proposed to be worked, and the schedule of these services (at pages 26 to 33) sent with Mr. Monteath's letter of the 14th idem, is intended to make the place of the corresponding schedule in the existing contract.

"4. I shall be much obliged if you will now kindly favour me at an early date, with the views of the Government of Bombay on the proposed mail services of the British India Steam Navigation Company in which they are interested. I shall also be grateful of any further suggestions of His Excellency the Governor as to the modification or improvement of the proposed mail services."

Letter from the Director-General of the Post Office of India, No. 458-F.P., dated 9th April 1912:—

"In continuation of this office letter No. 413-F.P., dated the 30th ultimo, I am desired by the Director-General to send you the accompanying extract* from a letter which he has received from the Managing Agents, British Indian Steam Navigation Company, Calcutta, and to ask you kindly to favour him with an expression of the opinion of the Bombay Government as to the advisability of otherwise of the changes proposed therein."

RESOLUTION.—Copies of the letters from the Director-General of the Post Office of India and accompaniments should be forwarded to the Commissioner in Sind, the Commissioner of Customs, Salt, Opium and Abkari, the Agent to the Governor, Kathiawar, and the Political Agent, Cutch, with a request that Government may be favoured at a very early date with their views on the proposed mail services of the British India Steam Navigation Company in which the Government of Bombay are interested. The Commissioner of Customs, Salt, Opium and Abkari should be requested to consult the Chamber of Commerce, Bombay, the Indian Mer-

* Printed as an accompaniment to this Resolution.

chants' Chamber and Bureau, and the Bombay Presidency Trade Association, Limited, and to forward the opinions of these bodies to Government with his report. The Commissioner in Sind should be requested to consult the Chamber of Commerce, Karachi, and forward its opinion to Government.

R. D. BELL,
Under Secretary to Government.

To

The Commissioner in Sind,

The Commissioner of Customs, Salt, Opium, and Abkari,

The Agent to the Governor, Kathiawar,

The Political Agent, Cutch,

The Political Department of the Secretariat,

The Revenue Department of the Secretariat.

MEMO.

N.B.—The line numbers here shown are those assigned to the several lines in the schedule attached to the existing contract.

° ° ° ° °

Line No. 10.

It is proposed to increase the speed on this Line from 9 to 10 knots and possibly some of the ports of call may have to be revised.

Line No. 11 (*Slow service.*)

Under the terms of proviso (3) of clause 5 of the existing contract the Company are at present running this service fortnightly (instead of weekly) as a provisional (and not entirely satisfactory) arrangement. It is proposed under the new contract to make this service permanently a weekly one and not to allow the Company the option of making it fortnightly. It is further proposed to add Charbar,

Dubai and Henjam (see Note on Line 12) as contract ports of call and to arrange which ports will be regular ports of call and which will be visited once a fortnight only. The speed of this Line is proposed to be raised from 8 to 10 knots.

Line No. 12 (*Fast service.*)

It is proposed to make this Line definitely a permanent one under the new contract (*vide* clause 21 of existing contract) and to require the Company to maintain a steam launch at Bushire in connection with this service and that on Line No. 11. The call at Linga will become unnecessary when Line No. 11 becomes weekly. If possible Henjam will be substituted. If this is not possible, Henjam will be visited by the steamers of Line No. 11.

Line No. 13.

No change is proposed, but power will be taken to discontinue this line in the event of its not being required hereafter, with a proportionate reduction in the subsidy.

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Proposed Line No. 15.

Fortnightly between Bombay and Mombasa, Zanzibar, Delagoa Bay and Durban at 10 knots.

It is proposed to include this service as an additional one in the new contract. On the voyage from Bombay the service would, on alternate sailings, include Seychelles and some of the other smaller East African ports where regular fortnightly calls would not be justified. The ports to be so called at, and other details connected with the service, will need to be gone into further.

o o o o o

With reference to your confidential demi-official No. 26-Con., dated the 5th February 1912, the proposal to establish a British contract service between Bombay and East and South Africa is a most desirable one from every point of view, provided it is not so slow as to be practically useless.

2. I understand the service will be worked in the following manner:—

A (Steamer leaving Bombay every four weeks.) *Ports of call.*	B (Steamer leaving Bombay every four weeks.) *Ports of call.*
Seychelles.	.....
.....	Mormagao.
.....	Lamu.
Mombasa.	Mombasa.
Zanzibar.	Zanzibar.
Mozambique.	.....
Beira.	.....
Delagoa Bay.	Delagoa Bay.

3. I would suggest that B steamer should also call at Beira, that is to say, the ports to be called at every fortnight should be Mombasa, Zanzibar, Beira, and Delagoa Bay. From a Post Office point of view, Beira is an important port, as all correspondence for Rhodesia passes through it.

4. As for the rest, from our point of view we do not want a call at Mormagoa as we have already got a daily service by railway to that port; for Lamu the mails are smaller than for Ibo; but if the Company could see their way to calling at Daresalem in German East Africa once in four weeks that would be an advantage to the Post Office, as there is a good deal of correspondence to be despatched from Bombay to that place.

BOMBAY AND KARACHI.

LINE NO. 10 (FORMERLY NO. 9)—WEEKLY—15 KNOTS.

Outwards.

Leave	Bombay	... ...	Friday morning.
Arrive	Karachi	... ...	Saturday evening.

Inwards.

Leave	Karachi	... ...	Thursday evening.
Arrive	Bombay	... ...	Saturday morning.

Monsoon allowance as usual.

BOMBAY, KATHIAWAR COAST AND KARACHI.

LINE NO. 11 (FORMERLY NO. 10)—WEEKLY—10 KNOTS.

Outwards.

Leave ...	Bombay ...	...	Monday.
„ ...	Porebunder ...	...	Tuesday.
„ ...	Dwarka ...	...	„
„ ...	Cutchmandvie	...	„
Arrive...	Karachi ...	...	Wednesday.

Inwards.

Leave ...	Karachi ...	...	Monday.
„ ...	Cutchmandvie	...	Tuesday.
„ ...	Dwarka ...	...	„
„ ...	Porebunder ...	...	„
Arrive	Bombay ...	...	Wednesday.

In the monsoon season Kathiawar ports are omitted.

BOMBAY, KARACHI AND PERSIAN GULF (FAST MAIL).

LINE NO. 12 (FORMERLY NO. 11)—13 KNOTS, BETWEEN KARACHI AND BUSREH.

Outwards.

Leave ...	Bombay ...	...	Thursday.
„ ...	Cutchmandvie	...	Friday.
Arrive—Leave	Karachi ...	...	Saturday.
„	Muscat ...	...	Monday.
„	Bushire ...	...	Wednesday.
„	Mahomerah ...	...	Thursday.
Arrive	Busrah ...	...	„

Inwards.

Leave ...	Busrah ...	...	Saturday.
„ ...	Mahomerah ...	...	„
„ ...	Bushire ...	...	Monday.
„ ...	Muscat ...	...	Wednesday
Arrive ...	Karachi ...	...	Thursday.
Leave ...			Friday.
„ ...	Cutchmandvie	...	Saturday.
Arrive...	Bombay ...	...	Sunday

BOMBAY, KARACHI AND PERSIAN GULF (SLOW MAIL).

LINE No. 13 (FORMERLY No. 12)—ALTERNATE WEEKLY SERVICE.

		One week.	*Alternate week.*
Leave	Bombay	Thursday morning	Thursday morning.
Arrive	Karachi	Saturday „	Saturday „
Leave	„	Sunday noon	Sunday noon.
„	Pasni	.....	Monday „
„	Guadur	Monday noon	.....
„	Charbar	.....	Tuesday morning.
„	Muscat	Tuesday evening	Wednesday noon.
„	Jask	Wednesday noon	.....
„	B. Abbas	Thursday evening	Thursday evening.
„	Henjam	Friday morning	Friday morning.
„	Linga	„ evening	„ evening.
„	Dubai	.....	Saturday noon.
„	Bahrein	Sunday morning	Monday morning.
Arrive	Bushire	Monday „	Tuesday „
„	Mahomerah	Tuesday „	.....
„	Busrah	Tuesday evening	.....
Leave	„	Friday morning	.....
„	Mahomerah	„ noon	.....
„	Bushire	Saturday noon	Wednesday morning.
„	Koweit	.....	Thursday noon.
„	Bahrein	Sunday evening	Friday evening.
„	Dubai	.....	Saturday „
„	Linga	Monday evening	.....
„	Henjam	Tuesday morning	Sunday morning.
„	B. Abbas	„ evening	„ evening.
„	Jask	.....	Monday noon.
„	Muscat	Wednesday evening	Tuesday evening.
„	Charbar	.....	Wednesday noon.
„	Guadur	Thursday noon	.....
„	Pasni	.....	Thursday noon.
Arrive	Karachi	Friday morning	Friday morning.
Leave	„	„ evening	„ evening.
Arrive	Bombay	Sunday noon	Sunday noon.

BOMBAY AND EAST AFRICA.

LINE No. 16—FORTNIGHTLY SERVICE—10 KNOTS.

	One fortnight.	*Alternate fortnight.*
Leave Bombay ...	Thursday 0 ...	Thursday 0.
Arrive Seychelles ...	Friday 8 ...	...
„ Lamu ...	... ...	Monday 11.
„ Mombassa ...	Wednesday 13 ...	Wednesday 13,
Leave „ ...	Thursday 14 ...	Thursday 14.
Arrive Zanzibar ...	Friday 15 ...	Friday 15.
Leave „ ...	Saturday 16 ...	Saturday 16.
„ Daresalem ...	... ...	Sunday 17.
„ Mozambique ...	Tuesday 19 ...	...
„ Beira ...	Thursday 21 ...	Thursday 21.
Arrive Delagoa Bay ...	Saturday 23 ...	Saturday 23.
Leave „ ...	Sunday 24 ...	Sunday 24.
Arrive Durban ...	Monday 25 ...	Monday 25.
	Inwards.	
Leave Durban ...	Thursday 28 ...	Thursday 28.
„ Delagoa Bay ...	Saturday 30 ...	Saturday 30.
Arrive Zanzibar ...	Saturday 37 ...	Saturday 37.
Leave „ ...	Sunday 38 ...	Sunday 38.
„ Mombasa ...	Monday 39 ...	Monday 39.
Arrive Bombay ...	Thursday 49 ...	Thursday 49.

Demi-official, dated the 14th March 1912.

From—A. M. MONTEATH, Esq.;

To—H. C. SHERIDAN, Esq., Deputy Director General of the Post Office of India.

I enclose herewith, for your information, schedule shewing the lines, also distances, and time occupied between the various ports, which has been made up in accordance with the requirements of the new mail contract.

SCHEDULE A.

Line No. 10 (*formerly No.* 9).

Once a week starting from Bombay and Karachi on fixed days.

Ports.	Distance from port to port.	Time allowed for the runs from port to port at 15 knots an hour.	Minimum period of stay at ports.	Remarks.
	Knots.	Hours.		
Bombay ...	...	...	...	In the south-west monsoon the weather may occasionally make it impossible to maintain this rate of speed on the upward voyage. In the monsoon the speed would be calculated on the combined up and down journey, so that any delay in going up would be compensated for by the fair wind returning provided that arrivals in Bombay are in time for the Post Office to despatch foreign mails by the outgoing Peninsular and Oriental steamers. In the monsoon the steaming distance from Bombay to Karachi and *vice versa* is taken at 520 knots.
Karachi ... And back.	495	33	...	The Line will, unless Government otherwise sanction, be worked in connection with Line No. 12.

Line No. 11 (*formerly No.* 10).

Once a week starting from Bombay and Karachi on fixed days.

Ports.	Distance from port to port.	Time allowed for the runs from port to port 10 knots an hour	Minimum period of stay at ports.	Remarks.
	Knots.	Hours.		
Bombay ...	...	...	...	The Government may direct the Company's steamers to call at any port or ports between Bombay and Karachi. The minimum period of stay at any such port shall be three hours of *daylight*, and in the event of a steamer being required to call at any port not here mentioned the time allowed for the voyage between Bombay and Karachi shall be extended proportionately, but if a steamer is not required to touch at one or more of the ports of call specified, the time allowed for the voyage shall be reduced proportionately.
Porebandar...	257	25¾	Three hours of daylight.	
Dwarka ...	65	6½		
Cutchmandvie.	55	5½		
Karachi ...	182	18¼		
And back by the same route.	...	...	...	The Line will, unless Government otherwise sanction, be worked in connection with Line No. 13. In the monsoon months Kathiawar ports are omitted.

Line No. 12 (*formerly No.* 11).

Once a week starting from Karachi and Busrah on fixed days.

Ports.	Distance from port to port.	Time allowed for the runs from port to port at 13 knots.	Minimum period of stay at ports.	Remarks.
	Knots.	Hours.		
Karachi ...	...	...	...	The Government may direct the Company's steamers to call at any port or ports in the Persian Gulf, in addition to those here mentioned, provided that such extra calls shall not involve additional working expenses on the part of the Company, but this proviso does not apply to additional calls made in consequence of any intermission in the weekly running of Line No. 13. This Line will, unless Government otherwise sanction, be worked in connection with Line No. 10.
Muscat ...	470	36¼	...	
Bushire ...	605	46½	...	
Mahomerah .	170	13¼	...	
Busrah ...	55	4¼	...	
And back by the same route.	...	...	...	

Line No. 13 (*formerly No.* 12).

A.—Once a fortnight starting from Karachi and Busrah on fixed dates.

Ports.	Distance from port to port.	Time allowed for the runs from port to port at 10 knots an hour.	Minimum period of stay at ports.	Remarks.
	Knots.	Hours.		
Karachi ...	...	...	...	The Government may direct the Company's steamers to call at any port or ports in the Persian Gulf, in addition to those here mentioned, and in such case the period of stay at such port or ports shall be three hours of daylight, and the time allowed for the voyage between Karachi and Busrah shall be extended proportionately. Jask shall be a port of call on the outward voyage only. This Line will, unless Government otherwise sanction, be worked in connection with Line No. 11.
Guadur ...	261	26¼	...	
Muscat ...	258	26	...	
Jask .	136	13¾	...	
B. Abbas ...	135	13½	...	
Henjam .	37	3¼	...	
Linga ...	63	6½	...	
Bahrein ...	246	24¾	...	
Bushire ...	175	17½	...	
Mahomerah .	170	17	...	
Busrah ...	55	5½	...	

B.—Once a fortnight starting from Karachi and Bushire on fixed dates.

Ports.	Distance from port to port.	Time allowed for the runs from port to port at 10 knots an hour.	Minimum period of stay at ports.	Remarks.
	Knots.	Hours.		
Karachi ...	...	...	...	The Government may direct the Company's steamers to call at any port or ports in the Persian Gulf, in addition to those here mentioned, and in such case the period of stay at such port or ports shall be three hours of daylight, and the time allowed for the voyage between Karachi and Bushire shall be extended proportionately. Linga shall be a port of call on the outward voyage only, and Koweit and Jask on the inward voyage only. This Line will, unless Government otherwise sanction, be worked in connection with Line No. 11.
Pasni ...	109	20	...	
Charbar ...	183	18½	...	
Muscat ...	146	14¾	...	
Jask ...	136	13¾	..	
B. Abbas ..	135	13½	...	
Henjam ...	37	3¾	...	
Linga ..	63	6½	...	
Dubai ...	79	8	...	
Bahrein ...	309	31	.	
Bushire ...	175	17½	...	
Koweit ...	160	16	...	

* * * * * *

Line No. 16.

A.—Once a fortnight starting from Bombay and Durban on fixed dates.

Ports.	Distance from Port to Port.	Time allowed for the runs from Port to Port at 15 knots an hour.	Minimum period of stay at Ports.	Remarks.
	Knots.	Hours.		
Bombay ...	...	...	...	
Seychelles ...	1,772	177¼	...	
Mombasa ...	1,015	101½	...	
Zanzibar ...	130	13	...	
Mozambique	560	56	...	
Beira ...	490	49	...	
Delagoa Bay.	838	84	...	
Durban ...	300	30	...	

B.—Starting from Bombay and Durban on alternate fortnights on fixed dates.

Ports	Distance from Port to Port.	Time allowed for the runs from port to port 10 knots an hour.	Minimum period of stay at Ports.	Remarks.
	Knots.	Hours.		
Bombay ...	...	...	...	
Lamu	2,275	227½	...	
Mombasa ...	132	13¼	...	
Zanzibar ...	130	13	...	
Dar-e-Salem,.	42	4¼	...	
Beira ...	1,010	101	...	
Delagoa Bay	480	48	...	
Durban ...	300	30		

Extract from a letter No. 119, dated 4th April 1912, from the Managing Agents, British India Steam Navigation Company, Calcutta, to the Director-General of Post and Telegraphs.

Line No. 10.

Reads.	*Alteration suggested.*
In the south-west monsoon weather may occasionally make it impossible to maintain this rate of speed on the upward voyage. In the monsoon the speed would be calculated on the combined up and down journey, so that any delay in going up would be compensated for by the fair wind returning, provided that arrivals in Bombay are in time for the post office to despatch foreign mails by the outgoing P. & O. steamers. In the monsoon the steaming distance from Bombay to Karachi and *vice versa* is taken at 520 knots. The line will, unless Government otherwise sanction, be worked in connection with line No. 12.	In the south-west monsoon the weather may occasionally make it impossible to maintain this rate of speed on the upward voyage but every effort will be made to do so consistent with the safety of the ship.
The line will ordinarily be worked in connection with line No. 12. In the event of the steamers on this line being detained in Bombay for the English Mail and being in consequence obliged to work in Karachi on Sundays Government agree to arrange for their being permitted to do so without being subjected to a fine.	

The reason for the suggested alteration appears to be that there is nothing to be gained by the post office by driving the ships on inward voyage. It means extra expense to the Company, simply for the purpose of keeping the average for the up and down voyages within the schedule time.

The privilege of working the steamers at Karachi on Sundays when mail requirements necessitate this without payment of Sunday fees has already been sanctioned by Government.

Line No. 11.

Reads.	*Alteration suggested.*
The Government may direct the Company's steamers to call at any port or ports between Bombay and Karachi. The minimum period of stay at any such port shall be three hours of daylight and in the event of a steamer being required to call at any port not here mentioned the time allowed for the voyage between Bombay and Karachi shall be extended proportionately, but if a steamer is not required to touch at one or more of the ports of call specified, the time allowed for the voyage shall be reduced proportionately. The line will unless Government otherwise sanction, be worked in connection with line No. 13. In the monsoon months Kathiawar ports are omitted.	The Government may direct the Company's steamers to call at any port or ports between Bombay and Karachi. In the event of a steamer being required to call at any port not here mentioned the time allowed for the voyage between Bombay and Karachi shall be extended proportionately. The line will ordinarily be worked in connection with line No. 13. In the monsoon months Kathiawar ports are omitted.

It may sometimes happen that a three hours' stay at Cutch ports is not necessitated by cargo or mail requirements.

Line No. 12.

Reads.	*Alteration suggested.*
The Government may direct the Company's steamers to call at any port or ports in the Persian Gulf in addition to those here mentioned provided that such extra calls shall not involve additional expenses on the part of the Company but this proviso does not apply to additional calls made in consequence of any intermission in the weekly running of line No. 13. This line will, unless Government otherwise sanction, be worked in connection with line No. 10.	The Government may direct the Company's steamers to call at any port or ports in the Persian Gulf in addition to those here mentioned provided that such extra calls shall not involve additional expenses on the part of the Company but this proviso does not apply to additional calls made in consequence of any intermission in the weekly running of line No. 13. This line will ordinarily be worked in connection with line No. 10.

Line No. 13 A and B.

Reads.	*Alteration suggested.*
The Government may direct the Company's steamers to call at port or ports in the Persian Gulf in addition to those here mentioned and in such case the period of stay at such port or ports shall be three hours of daylight and the time allowed for the voyage between Karachi and Busrah shall be extended proportionately. This line will, unless Government otherwise sanction, be worked in connection with line No. 11.	The Government may direct the Company's steamers to call at port or ports in the Persian Gulf in addition to those here mentioned and the time allowed for the voyage between Karachi and Busrah shall be extended proportionately. This line will ordinarily be worked in connection with line No. 11. As these steamers will require to work in Karachi on Sundays, Government agree to arrange for their being permitted to do so without being subjected to a fine.

Line No. 16 *A and B.*

Reads.	*Addition suggested.*
Nil.	Steamer to have option of calling at Porebunder or Mormugoa on outward $\frac{\text{and}}{\text{or}}$ inward voyages.

There is a considerable passenger traffic between Porebunder and Mormugoa to East and South Africa, which may occasionally necessitate the steamers on this line calling at these ports on outward $\frac{\text{and}}{\text{or}}$ inward voyages.

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Postal Matters.

Question regarding the renewal of the existing mail contract with the British India Steam Navigation Company.

No. 1730.

FINANCIAL DEPARTMENT.

Bombay Castle, 17th May 1912.

Letter from the Director-General of Posts and Telegraphs, No. 398-F.P., dated 9th May 1912 :—

"In continuation of the correspondence ending with this office letter No. 458-F.P.,* dated the 9th April 1912, I am desired by the Director-General to forward the accompanying copy of a letter which he has received from Mr. A. M. Monteath of the British India Steam Navigation Company, and to ask you kindly to favour him with an expression of the opinion of the Bombay Government as to the advisability or otherwise of the change proposed therein."

Copy of a letter, dated the 30th April 1912, from A. M. Monteath, Esq. to the Honourable Sir Charles Stewart-Wilson, K.C.I.E., Director-General of Posts and Telegraphs.

* Printed in the preamble of Government Resolution No. 1618, dated 6th May 1912.

With reference to Lord Inchcape's letter* to you of 2nd March enclosing time-tables embodying the improvements which it is proposed to introduce to the new mail contract, I send you herewith an amended time-table of the Bombay, Karachi and Persian Gulf slow mail service, which I shall be glad if you will kindly substitut for the time-table† already sent you.

We have been giving the matter our further consideration, and have come to the conclusion that the service can only be satisfactorily carried out with five steamers, not four as was formerly intended.

The new time-tables you will notice provide for the steamers going through to Busrah weekly, instead of terminating in alternate weeks at Bushire.

RESOLUTION.—Copies of the letter from the Director-General of Posts and Telegraphs and accompaniments should be forwarded to the Commissioner in Sind, the Commissioner of Customs, Salt, Opium and Abkari, the Agent to the Governor, Kathiawar, and the Political Agent, Cutch, in continuation of Government Resolution No. 1618, dated 6th May 1912.

R. D. BELL,

Under Secretary to Government.

To

The Commissioner in Sind,

The Commissioner of Customs, Salt, Opium and Abkari,

The Agent to the Governor, Kathiawar,

The Political Agent, Cutch,

The Political Department of the Secretariat,

The Revenue Department of the Secretariat.

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* Printed as an accompaniment to Government Resolution No. 1618, dated 6th May 1912.

† Printed as an accompaniment to Government Resolution No. 1618, dated 6th May 1912.

Bombay to Karachi and Persian Gulf and back.

Bombay	...Leave ...			Thursday	12 noon.		Thursday	12 noon.
Verawal	... Do. ...	190	Friday		7 a. m.	190	Friday	7 a. m.
Mangrole	... Do. ...	22	Do.		9 a. m.	22	Do.	9 a. m.
Karachi	... Arrive ...	295	Saturday		12 noon.	295	Saturday	12 noon.
	... Leave ...		Monday		12 noon.		Monday	12 noon.
Pasni	... Arrive ...	190	Tuesday		7 a. m.			
	... Leave ...		Do.		9 a. m.			
Gwadur	... Arrive ...	71	Do.		4 p. m.			
	... Leave ...		Do.		6 p. m.			
Charbar	... Arrive ...	112	Wednesday		7 a. m.			
	... Leave ...		Do.		2 p. m.			
Muscat	... Arrive ...	146	Thursday		6 a. m.	470	Wednesday	8 a. m.
	... Leave ...		Do.		6 p. m.		Do.	3 p. m.
Jask	... Arrive ...	135	Friday		8 a. m.			
	... Leave ...		Do.		4 p. m.			
Bunder Abbas	... Arrive ...	130	Saturday		6 a. m.	247	Thursday	4 p. m.
	... Leave ...		Do.		10 p. m.		Do.	10 p. m.
Henjam	... Arrive ...	65	Sunday		6 a. m.	65	Friday	7 a. m.
	... Leave ...		Do.		7 a. m.		Do.	8 a. m.
Linga	... Arrive ...	63	Do.		2 p. m.	63	Do.	2 p. m.
	... Leave ...		Do.		5 p. m.		Do.	6 p. m.
Dubai	... Arrive ...					79	Saturday	7 a. m.
	... Leave ...						Do.	6 p. m.
Bahrein	... Arrive ...	246	Monday		5 p. m.	264	Monday	8 a. m.
	... Leave ...		Tuesday		4 p. m.		Do.	6 p. m.
Bushire	... Arrive ...	175	Wednesday		9 a. m.	175	Tuesday	1 p. m.
	... Leave ...		Do.		6 p m.		Do.	6 p. m.
Koweit	... Arrive ...					160	Wednesday	10 a. m.
	... Leave ...						Do.	4 p. m.
Mahomerah	... Arrive ...	170	Thursday		11 a. m.	130	Thursday	10 a. m.
	... Leave ...		Do.		2 p. m.		Do.	2 p. m.
Busrah	... Arrive ...	23	Do.		4 p. m.	23	Do.	4 p. m.
	... Leave ...		Monday		6 a. m.		Monday	6 a. m.
Mahomerah	... Arrive ...	23	Do.		8 a. m.	23	Do.	8 a. m.
	... Leave ...		Do.		12 noon.		Do.	12 noon.
Koweit	... Arrive ...					130	Tuesday	8 a. m.
	... Leave ...						Do.	2 p. m.
Bushire	... Arrive ...	170	Wednesday		6 a. m.	160	Wednesday	6 a. m.
	... Leave ...		Do.		12 noon.		Do.	12 noon.
Bahrein	... Arrive ...	175	Thursday		8 a. m.	175	Thursday	8 a. m.
	... Leave ...		Do.		2 p. m.		Do.	2 p. m.
Dabai	... Arrive ...					264	Friday	4 p. m.
	... Leave ...						Do.	10 p. m.

Linga	Arrive ...				79	Saturday	6 p. m.
	Leave ...					Do.	10 a. m.
Henjam	Arrive ...	300	Friday	6 p. m.	63	Saturday	4 p. m.
	Leave ...		Do.	7 p. m.		Do.	6 p. m.
Bundar Abbas..	Arrive ...	65	Saturday	6 a. m.	65	Sunday	6 p. m.
	Leave ...		Do.	6 p. m.		Do	6 p. m.
Jask	Arrive ...	130	Sunday	7 a. m.			
	Leave ..		Do.	4 p. m			
Muscat	Arrive ...	135	Monday	6 a. m.	247	Tuesday	6 a. m.
	Leave ...		Do.	3 p. m.		Do.	12 noon.
Charbar	Arrive ...	146	Tuesday	7 a. m.			
	Leave ...		Do.	9 a. m.			
Gwadur	Arrive ...	112	Wednesday	6 a. m.			
	Leave ...		Do.	8 a. m.			
Pasni	Arrive ...	71	Do.	3 p. m.			
	Leave ...		Do.	5 p. m.			
Karachi	Arrive ...	190	Thursday	12 noon.	470	Thursday	11 a. m.
	Leave ...		Friday	10 a. m.		Friday	10 a m.
Mangrole	... Do. ...	295	Saturday	3 p. m.	295	Saturday	3 p. m.
Verawal	... Do. ...	22	Do.	6 p. m.	22	Do.	6 p. m.
Bombay	...Arrive ...	190	Sunday	1 p. m.	190	Sunday	1 p. m.

No. 608 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 20th June 1912.

M. M. S. GUBBAY, Esq., B.A., I.C.S.,
COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 2685, dated 23rd ultimo, and its accompaniments, regarding the renewal of the existing mail contract with the British India Steam Navigation Company.

2. I am to state in reply that while my Committee have no special remarks to offer, they are inclined to agree with the suggestion of a fortnightly mail to Beira, and are of opinion that with this additional call and an accelerated East African service generally trade between the two countries might be further developed.—I have, etc .,

R. E. GREGOR-PEARSE,
for Secretary.

APPENDIX L.

MEDICAL OFFICERS ON BOARD PILGRIM SHIPS.

No. 1626.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 9th March 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—A complaint has been made that ships carrying pilgrims from Bombay to Busrah have on board medical practitioners who do not fulfil the qualifications enjoined by Rule 80 (3) of the revised rules under the Pilgrim Ships Act (XIV of 1895). It has been suggested that the Pilgrim Ships Act (XIV of 1895) should be so amended as to bring ships carrying pilgrims to the Persian Gulf within the purview of Section 5 (1) and (2) of the Act. But the probable effect of such an amendment would be that shipping agents would not book more than one Shiite pilgrim per 100 tons of ship's measurement in order to escape the application of the severe restrictions enforceable under the Pilgrim Ships Act. Consequently no practical advantage in the direction desired would be gained by the suggested legislation.

2. His Excellency the Governor in Council is, however, of opinion that in the interests of Shiite pilgrims, as well as on general grounds, it is certainly desirable that every foreign going Indian steamship should legally be required to carry on board a duly qualified doctor as is the case with foreign going vessels from the United Kingdom. A solution of the present question might, therefore, more suitably be found in the addition to the Indian Merchant Shipping Act (1 of 1859) of a provision analogous to Section 209 of the English Merchant Shpping Act of 1894 (57 and 58 Vict.) requiring the presence of a qualified medical practitioner on every foreign going vessel having one hundred or more persons on board. Before, however, taking action in this direction, Government would be glad to

have the opinion of the Shipping community on the subject. I am accordingly directed to request that the Chamber of Commerce may be moved to ascertain the opinion of the Shipping community and communicate it to Government with such remarks as they may themselves desire to offer.—I have, etc.,

J. L. RIEU,
Secretary to Government.

No. 424 of 1912.

CHAMBER OF COMMERCE.
BOMBAY, 26th April 1912.

The SECRETARY TO GOVERNMENT, GENERAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 1626, dated March 9th, 1912, on the subject of Medical Practitioners on board Pilgrim ships.

2. In reply, I am directed by my Committee to state that they, after consultation with the various shipping offices interested in this matter, agree with the view expressed in para. 1 of your letter, *i.e.*, that if the Pilgrim Ships Act is amended, as suggested, Shipping Agents would not book more than one pilgrim per 100 tons of ship's measurement.

3. My Committee are however advised that the Constantinople Board of Health insists on a medical officer on every ship containing pilgrims to the Gulf ; if this be so, then the legislation, now suggested, is apparently unnecessary.

4. If legislation is desired, they agree that it should take the form of an addition to the Indian Merchant Shipping Act (I of 1859) of a provision analogous to Section 209 of the English Act.

5. They feel, however, that the qualifications of those appointed should not necessarily be as detailed in Rule 80 (3) of the Pilgrim Ships Act, holding that such an official might be selected from the ranks of those qualified medical men holding diplomas, entitling them to be registered under the new Registration Act. All those passing

out from Medical Schools in India at which Sub-Assistant Surgeons are trained, such as Poona, Ahmedabad and Hyderabad (Sind) as well as Calcutta, Bombay, Madras, Punjab and Allahabad Universities would then apparently be eligible.

6. My Committee direct me to point out that European Doctors are not available for passenger steamers carrying Indian deck passengers or pilgrims.

7. They also draw attention to the fact that coasting steamers carrying passengers to foreign ports as Marmagoa, Panjim, etc., should be excluded from the effects of any such legislation.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPENDIX M.

LIGHT AND CUTCH-MANDVI.

No. 130.

MARINE DEPARTMENT,
BOMBAY CASTLE, 4th March 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to paragraph 3 (*a*) of your letter No. 47, dated the 19th January 1911, I am directed to state that the Cutch Durbar were addressed on the subject of the defective state of the light of Cutch-Mandvi. They now inform Government that the light has been improved and restored to its normal condition, and add that they have received no representation in the matter from any steamer company.—I have, etc.,

J. L. RIEU,
Secretary to Government.

APPENDIX N-1.

DISCHARGE OF COAL IN BOMBAY.

No. 81 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 23rd January 1912.

The SECRETARY, BOMBAY PORT TRUST,
Bombay.

SIR,—I am directed by my Committee to approach you in connection with the arrangements at present existing for the discharge of coal from steamers in the stream.

2. In view of the importance of this branch of trade, my Committee feel that the time has arrived when really efficient and modern methods for the discharging of coal should be introduced. The present rate for unloading in the stream into boats and from the boats on to the Bunder and thence into carts for conveyance to the Mills or Jaithas, is very high indeed: in fact Bombay is believed to be the only important Port in which such a primitive and expensive system obtains. Steamers arriving with coal cargoes are unnecessarily delayed and the many disadvantages arising out of the present system are felt by shipowners, bunker contractors, mills, and the trade generally.

3. It is understood that the cost of actual discharge, which used to rule at about four annas per ton, is now anything from eight annas to one rupee per ton, according to the state of the labour market.

4. My Committee will be obliged if you will kindly furnish them with details of any scheme the Port Trustees may have in view for improving the present state of affairs.—I have, etc.,

R. E. GREGOR-PEARSE,
Acting Secretary.

No. 1463.

BOMBAY PORT TRUST,

BOMBAY, 23rd March 1912.

The SECRETARY, CHAMBER of COMMERCE.
Bombay.

SIR,—With reference to your letter No. 81 of 23rd January 1912, I am directed to say that though the Trustees have not as yet approved of any scheme for improvement in the methods of landing coal, it has not been lost sight of that improvement is very necessary, and the possibility of effecting improvements is now under consideration.

2. In this connection I am to enquire what in the opinion of the Chamber of Commerce is likely to be the future state of the sea-borne import trade in coal taking into account the development of the Tata Hydro-Electric Scheme and the probable increase in the rail-borne trade.—I have, etc.,

H. E. HART,
Secretary.

No. 396 of 1912.

CHAMBER OF COMMERCE,

BOMBAY, 19th April 1912.

The SECRETARY, BOMBAY PORT TRUST,
Bombay.

SIR,—I have the honour to acknowlege receipt of your letter No. 1463 of March 23rd, 1912, on the subject of improvement in the methods of landing coal.

2. In this letter, you enquire as to what, in the opinion of this Chamber, is likely to be the future state of the sea-borne import trade in coal, taking into account the development of the Tata Hydro-Electric Scheme and the probable increase in the rail-borne trade.

3. In reply, my Committee direct me to say, that a careful consideration of the matter leads them to believe that the development of the Tata Hydro-Electric Scheme is not likely to affect the total imports of coal by sea; since they consider that other requirements will probably counterbalance any falling off in the takings by the Mills.

4. With regard to the railborne trade, my Committee consider that an increase is problematical, and will to a large extent be checked, if the Port Trust provide up-to-date facilities for landing.

5. Further, I am directed to enquire whether the Trust could see their way to submitting to the Chamber, a scheme providing for discharge into wagons, with a storage depôt at place of discharge or elsewhere, for consumers not connected with the railway.—I have, etc.,

H. G. WHEELER,
Secretary.

APPENDIX N-2.

CARBIDE OF CALCIUM.

No. 5231.

BOMBAY PORT TRUST,
BOMBAY, 14th November 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—I have the honour to address you on the subject of the importation of Carbide of Calcium at Bombay.

2. In April 1912 a letter was received from the British Acetylene Association, a similar letter being also addressed to the Bombay Government complaining of the injustice that was being done to their industry by the classification of Carbide of Calcium as a dangerous goods and pointing out the freedom from accident in all parts of the world from its handling and storage.

3. A letter was also received from Messrs. Macbeth Brothers in March 1912 complaining of the heavy cost of dealing with Carbide at this Port as compared with Calcutta and the difficulty they were placed in on account of the heavy charges here and stating that at present a considerable quantity of Carbide is being sent to Calcutta in preference to Bombay on account of this difference in the cost of landing and clearing.

4. These letters have formed the subject of enquiry as to the treatment of Carbide of Calcium at many of the principal ports in various parts of the world, enquiries being addressed to

London	Antwerp
Liverpool	Colombo
Bristol	Singapore
Hull	Calcutta
Marseilles	Karachi.

Replies were received from all these Ports with the exception of Marseilles, which showed that in all of these Ports where closed docks exist, Carbide of Calcium is allowed to be landed within those docks under certain restrictions.

5. These replies were considered by the Board and the general position was discussed. It was recognised that the present heavy charges, which are not however Port Trust charges, which have to be borne by the trade on account of the present restrictions as to the landing of Carbide, must prove a severe handicap to the trade in this Port ; and it was agreed that, in view of the action of other Port Authorities, the time has come to approach Government on the subject of the removal of the restrictions regarding the importation of Carbide and rules for regulating the traffic were approved.

6. It was however recognised that before making any move it was necessary to obtain the opinion of the Fire Insurance Association on the question since if that Association decided to raise their Insurance rates on goods stored in the Dock sheds and Warehouses contiguous to the Docks it was obvious that the question could not be further considered. A reference was therefore made to the Association who replied that they viewed the proposal with strong disfavour and that if it was decided to adopt the proposal and allow Carbide to be landed in the Docks the Committee of the

Association would be obliged to reconsider the question of the very low rates of insurance enjoyed by certain classes of Merchandise in the Docks.

7. In replying to Government to their letters on the subject the position was explained to them and it was further pointed out that the trade in Carbide is a small one, the figures for the last 5 years being—

1907-08	993	Tons.
1908-09	1,043	„
1909-10	821	„
1910-11	1,001	„
1911-12	1,277	„

and that the Board could not risk the possibility of a general raising of rates of Insurance in the Dock sheds and Warehouses for the sake of benefiting a trade of this small size.

Government have now directed me to consult you on the subject.

8. You will see that the Board is of opinion that the trade is at present handicapped and that there would be no danger in relaxing the restrictions so as to allow the landing of Carbide in the Dock, subject to certain regulations calculated to ensure proper packing and marking and safety while in the ship itself and also its prompt removal from the wharves on being landed and its storage in an isolated place but that the Fire Insurance Association do not take the same view.

9. Your Committee will no doubt share the view of the Board that the proposed change cannot, in the interests of other trades, be carried through without the complete concurrence of the Fire Insurance Association and I have accordingly the honour now to ask that you will place the above facts before your Committee so that they can consider whether the matter is of sufficient importance for them to make a representation to the Fire Insurance Association in the interests of the trade in Bombay.

10. I shall be glad, if you wish, to furnish you with copies of the replies I have received from the several Port Authorities and also with a copy of the proposed Regulations to govern the trade in Bombay.—I have, etc.,

F. L. SPROTT,
Chairman.

THE BRITISH ACETYLENE ASSOCIATION,

LONDON, E.C.,

April 19th, 1912.

SECRETARY, PORT AUTHORITY,

Bombay.

DEAR SIR,—We have this morning received a notification that in consequence of an explosion of a consignment of dangerous cargo, which took place lately, the importation of dangerous cargo at Bombay has for the present been prohibited.

Greatly to our surprise, we find that Carbide of Calcium is included in the list of prohibited articles, and we therefore take the liberty of pointing out to you that Carbide of Calcium has long ceased to rank as a dangerous article in practically every port in the world. The shipment of this article has now been going on all over the world for nearly 20 years, and there is not one single authenticated case of one single life having been lost through it. We may, for instance, point out that in probably the worst case of all affecting carbide, which occurred at the Port of Havana in Cuba, a Norwegian steamer was set on fire, through other causes than the large quantity of carbide on board, and although the iron drums containing the carbide were melted down and huge quantities of gas were given off owing to water being played upon the carbide no explosion took place and the fire was easily got under.

We keep a careful record of every case affecting carbide and we can honestly assure you that our experience shews that carbide is a much safer article to handle than hundreds of articles which are looked upon and handled without any apprehension whatever. For instance the statistics kept by one of the Continental railways show that while numerous explosions have been caused by empty brandy and other spirit casks, they have not a single record of an explosion or of damage caused by handling Carbide of Calcium.

The British Railways now handle about 300,000 drums per year, a very large part of which is discharged from the steamer by the railways and actually stored in the railway warehouses. The Railway Clearing House informed us not long ago at a Meeting that during all the years they have been handling the traffic, they have

only records of two drums exploding, and these explosions caused no serious damage at all ; in fact, as far as we can trace, the material damage done did not amount to 5 shillings.

The British railways long ago removed Carbide of Calcium from the so-called dangerous class and all consignments are now forwarded with the ordinary consignment note, not with the "Dangerous" consignment note.

Only two weeks ago, the Home Office investigated the loss of the British steamer "Hardy" at Treport which was attributed to Carbide of Calcium. It was clearly shown that Carbide of Calcium had nothing whatever to do with the matter, but the accident was caused by metallic sodium, a material having totally different qualities.

Lastly we take the liberty of mentioning that only five weeks ago the furnace room of the Notoddon Calcium Carbide Factory of the Albion Products Co. was burnt out, owing to the wood-lined roof taking fire. The carbide furnaces, containing tons of molten carbide, were actually pumped full of water and the fire extinguished without any explosion taking place.

We regret to have to trouble you at such length, but we wish to make the point clear that in classing carbide with such articles as dynamite and ether, great injustice is being done to our industry and that grave inconvenience will be caused, for instance, to the Government railways in India, some of which use considerable quantities of Calcium Carbide.

Lastly we venture to urgently request you, if any doubt exists in your mind, to cable at once to Major Cooper Key, H. M. Chief Inspector of Explosives (who has of course a very intimate and extensive knowledge of the importation and handling of Carbide of Calcium). We have little doubt that Major Cooper Key will inform you that if even the most elementary precautions be taken, Calcium Carbide is a perfectly safe article to handle. We ourselves do not hesitate to say that infinitely more accidents have been caused by handling such articles as rags, wood, wool, hay, etc., than by Carbide of Calcium.—Yours faithfully,

For and on behalf of
The British Acetylene Association,
H. S. SMITH,
Secretary.

BOMBAY, 22nd March 1912.

The SECRETARY, BOMBAY PORT TRUST,

Bombay.

DEAR SIR,—May we solicit the consideration of the Bombay Port Trust to the following information, and regarding same have to request the favour of your informing us whether we cannot receive a more liberal treatment regarding the Import of Carbide into Bombay in respect of charges for the same.

We import carbide in considerable bulk and the charges we pay when doing so are as follows, which we have shown compared with charges for similar import to Calcutta.

BOMBAY.

Clearing Charges for 40 Drums of Carbide each 2 cwt.

		Rs.	a.	p.
	Landing charges to Messrs. W. & A. Graham's Landing Contractor @ Rs. 1-4-0 per drum	50	0	0
To be paid to the Port Trust.	Wharfage @ 2 annas per drum	5	0	0
	Removing & storing @ 4 annas per drum.	10	0	0
	Godown rent @ Rs. 0-1-6 per drum for every 2 days	3	12	0
	6 carts from Sewri to Godown @ Rs. 1-8-0 per cart	9	0	0
	Loading & unloading @ 8 annas per cart.	3	0	0
	Sundry expenses	1	8	0
	Victoria hire from Dock to Sewri & back.	3	0	0
	Rs.	85	4	0

Clearing Charges for 40 Drums Carbide, each 1 cwt.

		Rs.	a.	p.
	Landing charges to Messrs. W. & A. Graham's Landing Contractor @ Rs. 1-4-0 per drum	50	0	0
To be paid to the Port Trust.	Wharfage @ 1 anna per drum	2	8	0
	Removing & storing @ 2 annas per drum.	5	0	0
	Godown rent @ Rs. 0-1-6 per drum for every 2 days	3	12	0
	Cartage on 4 carts @ Rs. 1-8-0 per cart from Sewri to Godown...	6	0	0
	Loading and unloading	3	0	0
	Sundry expenses	1	8	0
	Victoria hire to Sewri and back	3	0	0
	Rs.	74	12	0

CALCUTTA.

Clearing Charges for 40 Drums of Carbide, each 2 cwt.

	Rs.	a.	p.
Landing charges on 4 tons @ Rs. 1-14-0 per ton	7	8	0
Hoisting charges 1/3rd of landing charges.	2	8	0
River dues 4 tons @ 4 annas per ton ...	1	0	0
6 carts from Jetty to Godown @ 8 annas per cart	3	0	0
Loading & unloading @ 4 annas per cart.	1	8	0
Sundry expenses, stamps, &c. say	1	0	0
Rs.	16	8	0

The information regarding Calcutta import has been sent to us by our firm in Calcutta. You will see how much better Calcutta importers are than we in Bombay, and what we request the Port Trust to do, is to put us on level terms with Calcutta.

At present a considerable quantity of carbide is sent to Calcutta, because of the higher rates charged to us for landing it in Bombay. Therefore the Port of Bombay is suffering in import dues in consequence, and we are suffering by loss of trade.

We notice the landing charges in Bombay by Messrs. W. & A. Graham's Landing Contracter are Rs. 1-4-0 per drum for both 2-cwt. and 1-cwt drums, whereas Calcutta's charges are Rs. 1-14-0 per ton.

We are, of course, aware there are certain items of charges in the Bombay rates given by us which have no corresponding charges in the Calcutta rates. We have given you all our charges to show you our exact position.

We understand that Messrs. W. & A. Graham's Landing Contractor is the only authorised party to land Carbide. Why such should be the case we do not understand. You will surely admit that this contractor's rate of Rs. 1-4-0 per drum seems to be extortionate as compared to the Calcutta rate of Rs. 1-14-0 per ton. Would the Port Trust not allow us to land our drums under certain conditions or would they not allow us to negotiate for some one else than Messrs. W. & A. Graham's Contractor landing the drums at a lower price than we are now charged ?

Trusting this matter will have the best consideration of the Port Trust, and awaiting your reply at your earliest convenience.—We are, etc.,

MACBETH BROTHERS & CO.

EXISTING RULES.

Nitro-glycerine, petroleum, naphtha, dynamite, gun-powder and other explosive or inflammable substances (see Appendix 'C) of like nature will not be admitted into Dock, or alongside the Harbour Wall of the Dock, and any vessel having such explosives on Board shall discharge them before entry into Dock or before coming alongside the Harbour Wall of the Dock.

APPENDIX C.

The following list of dangerous, explosive and inflammable substances which, under By-law No. 99, are not admitted into Dock, or

alongside the Harbour Walls of the Dock, is circulated for the information of Masters and Owners of Vessels, and of the Trustees' Officers :—

Amberite, No. 1.
Do. No. 2.
Ammonite.
Ammunition.
Amvis.

Ballistite.
Blasting Amberite.
Do. Gelatines.
Do. Matagnite.
Bellite.
B. N. Powder.

Calcium Phosphate.
Camphorated Gelatine.
Cannonite.
Carbide of Calcium.
Carbo-Gelatine.
Carbonites.
Cartridges and Charges for Cannon, Shell, Mines, Blasting, etc.
Chilworth Special Powder.
Do. Smokeless Sporting Powder.
Chlorate Mixtures.
Chloride and Iodide of Nitrogen.
C. L. Powder.
Collodion.
Collodion Cotton.
Coopal's Powder.
Cordite.

Dahmenite A.
Detonators.
Di-flamyr.
Di-Sulphide of Carbon or Carbon Bi-Sulphide.
Dynamites.

E. C. Powder Company's Rifle Powder "J. B. Patent."
E. C. Sporting Powder.
Electronite, No. 1.
Do. No. 2.
Emerald Powder.
Ether.

Faversham Powder.
Fortis Explosive, No. 1.
Do. do No. 2.
Fortisine.
Fulminates.

Gases.
Gasoline.
Gathurst Powder.
Gelatine Primers.
Gelignites.
Greener's Powder.
Gun-cotton.
Gunpowder.

Kynite,
Kynock's Smokeless Sporting Powder.

Lithofracteur.
Lyddite.

Matagnite Gelatine.
Methylic Nitrate.

Naphtha.
Nitrate of Diazo-benzol.
Nitrated Gun-cotton.
Nitro-Glycerine.
Nobel Ardeer Powder.
Normal Smokeless Powder.
Do. Sporting Powder.

Oare Powder.
Oarite.
Oxalate Blasting Powder.

Pembrite.
Petroleum and other inflammable oils.*

* Petroleum packed in tins may be shipped at the Harbour Walls of the Docks under the Regulations prescribed in By-law No. 104.

Phosphine.
Phosphorus.
Picrates.
Picric Acid.
Do. Powder.
Pigons Military Smokeless Powder.
Do. Sporting do. do.
Potentite.

Rifle Gun-cotton.
Rifleite.
Ripplene.
Roburites.
Rosslyn Blastite.
Do. Smokeless Powder.
Sawdust and Gun-cotton Powder.
Schultz Gunpowder.
Schultz Blasting Powder.
Shells and Torpedoes containing explosives.
Smokeless Blasting Powder.
Do. Powder.
Stonite.
Stowmarket Powder.

Tonites.
Troisdorf Smokeless Powder.
Tubes Friction.
Do. for firing explosives.

Von Forester's Smokeless Powder.

Walsrode Powder.
War Rockets.
Westfalite, No. 1.
Do. No. 2.

Xyloidine or Nitro Starch, also called Pyroxyline.

PROPOSED RULES.

(i) The owner or Master of a ship carrying a cargo part of which consists of Carbide of Calcium shall on entering the Dock immediately give notice of the nature of such cargo to the Docks Superintendent.

(ii) The hold of a ship carrying Carbide of Calcium shall be efficiently ventilated from the time of entering Dock until all Carbide of Calcium has been discharged or until the ship has left Dock.

(iii) Carbide of Calcium shall only be brought into Dock in hermetically closed Metal vessels containing each not more than 224 lbs., and of such strength and construction as not to be liable to be broken or to become defective or insecure in conveyance otherwise than by gross negligence or extraordinary accident.

(iv) A vessel containing Carbide of Calcium shall not be opened within the limits of the jurisdiction of the Board except in a licensed place of storage or with the written consent of the Docks Superintendent, in such place as he may direct.

(v) Every reasonable precaution shall be taken to prevent the contract of water or moisture with Carbide of Calcium; and where such contact may have occurred, to prevent the gas evolved from being ignited.

(vi) Every vessel containing Carbide of Calcium shall be labelled, which label shall bear in conspicuous characters the words "Carbide of Calcium," "Dangerous if not kept dry," and with the following caution, "The contents of this package are liable, if "brought into contact with moisture, to give off a "highly inflammable gas," and with the addition of the name and address of the sender.

(vii) Ships having Carbide of Calcium on board shall discharge the same within 48 hours of entering the Dock. The Carbide of Calcium will be landed on the wharf and immediately removed to the Trustees' Hazardous Goods Warehouse or loaded into Railway wagons if so required and shall not be allowed to be stored in any part of the Docks except such Warehouse.

(viii) A ship having Carbide of Calcium on board shall while in Dock have on board a competent watchman.

(ix) No Carbide of Calcium shall be landed between the hours of sunset and sunrise.

No. 5360.

BOMBAY PORT TRUST,

BOMBAY, 25th November 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—With reference to the Chairman's letter No. 5231, dated 14th November 1912, I am directed to communicate a correction of the figures in para. 7 which are now taken from the Customs returns to facilitate comparisons with the importations in other parts of India.

The figures for Imports of Calcium Carbide into the Bombay Presidency (exclusive of Sindh) are as follows :—

	cwts.
1907-08	1,155
1908-09	1,232
1909-10	1,296
1910-11	1,424
1911-12	1,759

These figures should be substituted for those given in para. 7 of the letter under reference.—I have, etc.,

H. E. HART,

Secretary.

No. 1100 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 21st December 1912.

The SECRETARIES,

FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIRS,—I am directed by my Committee to approach you in connection with the importation of Carbide of Calcium into Bombay.

It is understood that the Port Trustees have had under consideration the question of the heavy charges which have to be borne by the trade at present owing to the restrictions as to the landing of this class of goods, but final orders could not be passed until, of course, your Association had been approached in the matter.

With a view to securing your co-operation in this matter my Committee direct me to point out that the trade in Carbide of Calcium is seriously handicapped in Bombay by the imposition of excessive charges which are, apparently unavoidable so long as Fire Insurance Companies object to this cargo being landed in dock under the special provisions proposed by the Port Trust.

Landing and other charges in Bombay for 40 drums of Carbide each 2 cwt., amount to Rs. 85-4-0 whilst in Calcutta they are only

Rs. 16-8-0, the result being a loss of import dues to this port and a serious restriction to trade. The annual imports, so far as Bombay is concerned, may not be very large but it is felt that supplies are attracted to Calcutta because of the heavy landing charges at this port. My Committee are averse to any relaxation of present rules which might throw an additional burden, for insurance, on goods stored in the dock sheds and adjacent warehouses, but they are inclined to the belief that if Carbide of Calcium was brought into dock on certain conditions and taken away from the wharf immediately on landing, the risk of damage to other cargoes might not be serious.

From information at their disposal my Committee understand that Carbide has long ceased to be regarded as a dangerous cargo in practically every port in the world and the Bombay Steamship Companies appear to endorse this view. An expression of your Association's opinion in this connection will therefore be much appreciated and for your information I am enclosing herein a copy of the Port Trust's proposed new rules.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX N-3.

ALEXANDRA DOCK.

No. 162.

BOMBAY PORT TRUST.
BOMBAY, 11th January 1912.

THE SECRETARY, CHAMBER OF COMMERCE.

SIR,—With reference to the correspondence ending with your letter No. 806, dated 28th September 1911, regarding the Railway connections at the Alexandra Docks, I am directed to say that the Trustees have had under consideration a scheme for constructing a

communication passage between the Alexandra and Victoria Docks and for providing a second railway approach on the East (Harbour side) of the Docks to supplement that along the Manson Road.

The chief advantages of this scheme are detailed as follows :—

(1) It will admit of all three Docks being worked as one in place of having two separate systems, thereby allowing of vessels being admitted into all three Docks at all states of the tide and also lessening the annual expenditure to be borne by the Trade for working the Docks.

(2) It will improve the means of rail communication between the Depôts at Mazagon, Sewri and the Docks while diminishing the inconvenience to the Trade caused by the traffic along the front of the existing Docks.

(3) It is intended that the export traffic shall, so far as is possible, pass on the east side of the Docks, and thus render comparatively free access and egress, to and from, all Docks, on the west.

(4) It will, while affording undoubted advantages in respect of dock and railway traffic arrangements and providing for a considerable increase in accommodation at the Dock increase the total cost of the works to a small degree only and will effect a large annual saving in working expenses which will far more than cover the resultant Interest and Sinking Fund charges which have to be borne by the Trade.

I am to say that the scheme has been approved by the Board, and to forward herewith for the information of the Chamber of Commerce a plan showing the details, together with a printed copy of Trustees' Resolution No. 593, dated 19th December 1911.—I have, etc.,

H. E. HART,
Secretary.

BOMBAY PORT TRUST.

SECRETARY'S OFFICE,

BALLARD ROAD.

Excerpt from the Proceedings of a Meeting of the Trustees of the Port of Bombay, held on the 19th December 1911.

4. Submitted the proceedings of the Docks Committee at their meeting held on 30th November 1911, as follows:—

The Chairman stated that the Meeting had been called to resume consideration of the proposal to construct a communication passage between the Alexandra and Victoria Docks and to transfer the Railway approaches from the West to the East (Harbour side) of the Docks as shown on plan $\frac{8225}{D1}$. That there were however one or two subsidiary points requiring decision:—

(*a*) The approval to the proposal to close the West half of the Carnac Basin as soon as possible.

The Chairman referred to the proposals of the Traffic Manager for dealing with the traffic, which had been discussed at the previous Meeting.

The Committee agreed to recommend that this should be done.

(*b*) That it was undesirable to postpone further the laying of the foundations of the swing bridge which had been designed to cross the lock, as by doing so the Contractors would be put to considerable inconvenience, that the stones for these foundations had been procured and though they would be too large if the bridge were made less wide there would not be any objection.

He suggested that the stones should now be built in and covered with masonry.

The Committee agreed that this was desirable and to be recommended.

As regards the proposed communication passage and the railway arrangements, the Chairman read minutes of the Members.

The suggestion of Major Hepper that the East (Harbour) wall approach should be used only for the trade of the East wharf and harbour wall while the jetty berth and West wharf should be dealt with by a line along the Manson Road was discussed. It was agreed that if this proposal was accepted it would be most probable that the railway swing bridge across the communication passage would not be required and that it might therefore be postponed. The position of the coastal traffic and the obstruction that would be caused by traffic having to cross these lines was considered and it was agreed that with 2 fairly wide bridges over the passage and foot bridges for foot passengers this interference should not be such as to require a reconsideration of the scheme.

As regards the rails along the Manson Road it was pointed out that the best position for the lines was in the centre of the road which was in this case wide enough to allow of a roadway of 16-17 ft. on either side of the space required for the wagons. That obstruction occurred chiefly when the points of crossing were few in number which would not be the case if the rails were in the centre of the road and that with the arrangement suggested there would probably be no necessity to construct the overbridge shewn in front of the entrance to Prince's and Victoria Docks on drawing No. $\frac{8129}{D1}$

The Committee considered Major Hepper's proposals a decided improvement and asked that they should be shewn on a drawing and agreed to recommend the adoption of the scheme with these modifications in which case the railway swing bridge shewn over the communication passage might be postponed till its necessity was proved and that over the lock would not be required but in its place a cart swing bridge on the square should be provided.

They further agreed to recommend the immediate commencement of the masonry at thesouth end of the communication passage so that the work might be finished after the opening of the Alexandra Dock without interruption to the traffic there.

The Chairman verbally explained the arrangements referring to plans which were exhibited in the Board room. After discussion the following Resolution was agreed to :—

RESOLUTION No. 593.—The proposal to construct a communication passage between the Alexandra and Victoria Docks and the scheme of railway lines as modified in accordance with Major Hepper's suggestions is approved, the necessary plans and estimates should be prepared for submission to Government as the final scheme of the Alexandra Dock. C. No. 456, Vol. 20. C. No. 437, Vol. 24.

2. The plans should be sent to the Chamber of Commerce for information.

(TRUE EXCERPT.)

H. E. HART,

Secretary.

No. 258 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 7th March 1912.

The SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am instructed by my Committee to acknowledge receipt of your letter No. 162 of the 11th January 1912, regarding a scheme under contemplation by the Port Trustees for constructing a communication passage between the Alexandra and Victoria Docks and for providing a second railway approach on the harbour side of the Docks to supplement that along the Manson Road.

2. Your letter and the plan forwarded therewith have been considered by a representative meeting of Members of the Chamber who approve the schemes, provided ample accommodation is made elsewhere for the traffic now using the Carnac Basin, and provided also that the interests of the coasting traffic, which is now handled at the Prince's Dock wall, are in noway prejudiced : and that suitable accommodation and increased facilities be given to this growing and important branch of the trade of the Port, in rder to keep pace with the expansion which is bound to ensue.

3. Since your letter was written my Committee understand that it has been decided by the Port Trustees to deepen the inner basin of the communication passage and the channel leading thereto from the new Dock to the same depth as the Alexandra Dock and this they consider necessary and approve. It has also, it is understood, been decided to widen the passage from the Alexandra Dock to the basin to 100 feet and this my Committee also consider advisable and approve. The width of the basin itself will, it is understood, be correspondingly increased and if 240 feet is a sufficient width for vessels to steam safely through to the Victoria Dock whilst steamers are loading at the berths in the basin, the Committee approve of this alteration also.

4. I am to request that my Committee may be furnished with information as to the depth of water alongside the extension of the Harbour Wall at low tide, and whether it is proposed to deepen this, and, if so, to what extent.

5. The improved railway facilities which this new scheme will give, are fully recognised, and the plan now submitted is undoubtedly a great improvement on the one first sent to this Chamber for consideration.—I have, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

No. 1276.

BOMBAY PORT TRUST,
BOMBAY, 11th March 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 258, dated 7th March 1912 (para. 4), I am directed to inform you that the scheme for the extension of the Harbour Wall, as it now stands, provides for 17 feet of water below mean lowest ordinary spring tides, that is, the same depth as is at present available along the Harbour Wall Prince's and Victoria Docks.—I have, etc.,

H. E. HART,
Secretary.

No. 4251 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 25th April 1912.

The SECRETARY, BOMBAY PORT TRUST.

SIR,—In acknowledging receipt of your letter No. 1276, dated March 11th, 1912, I am directed to inform you that at a Special Meeting, convened to meet your Chairman, it was unanimously decided that the proposed depth of 17 feet at mean lowest ordinary spring tides, alongside the extension of the New Dock Wall, was insufficient.

2. My Committee recommend that the depth should be 28 feet in place of the 17 feet, mentioned in your letter.—I have etc.,

H. G. WHEELER,
Secretary.

No. 427 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 29th April 1912.

The SECRETARY, BOMBAY PORT TRUST.

SIR,—My Committee have received a communication from a firm who are members of this Chamber, on the subject of the approaches to the proposed extended Alexandra Dock Wall.

2. The contention of the Firm in question is that these approaches as shown on the existing plans, are insufficient for the requirements of the Coasting Trade.

3. In support of their argument, they write as follows:—

"The approaches to the extension of the Alexandra Dock wall constitute one of the chief difficulties. In the present position of affairs, it is impossible for us to say how many lines of rails, and at how many different points, the approach road from Frere Road over the communication channel will have to cross. Undoubtedly, we would say, rails will have to be crossed at several points, and this is

where the main difficulty will lie. There will be practically the whole of the coasting trade now handled at Prince's Dock Wall, exports and imports conveyed by bullock carts, as well as the whole of the passenger traffic, say, 5,000 persons on an average daily, who are now accommodated at Prince's Dock and Mody Bunder, and of whom a considerable proportion come and go in gharries and ekkas, which will be thrown into the approach from Frere Road leading up to and across the communication channel. And when it is remembered that this is only a part of the traffic which will pass along this approach it appears to us clear that unless an overhead way is provided for the cart traffic the facilites in this respect will be quite inadequate. We trust therefore the Chamber will state this difficulty clearly to the Port Trustees, and impress on them the fact that an overhead approach is likely to be a necessity from the outset. It should be borne in mind that under present conditions the passenger traffic at Mody Bunder at certain times of the day is so heavy that the Mody Bunder end of the wide road leading from Frere Road to the Bunder (Jamnagar Street) is often unpassable for other traffic owing to the conveyances used by passengers; that the steamers using Mody Bunder carry Government Mails and have to adhere punctually to their timings; and that the addition of the Prince's Dock coasting passenger traffic will be a further tax on the approach to the coasting steamers. It has occurred to us that the most economical scheme in this regard might be a viaduct, carried over brick or stone arches which could be built up and used as godowns; the viaduct would cross the communication channel at a high level by means of a wide swing bridge and would after crossing the rails on the Harbour side of the communication channel diverge to right and left and descend to ground level behind the proposed new sheds. Mention has been made of approaches from North and South by swing bridges over the Victoria Dock entrance and over the entrance of the Alexandra Dock. We believe, however, that neither of these can be seriously taken as factors in the case under discussion, by anyone who has studied the plan of the Docks. The most direct and therefore the main access to the 'Island' where the coasting traffic is to be located will be the one which we have been considering. We cannot imagine that cargo in carts destined for the coasting section of the Harbour Wall would ever be permitted to wander, on the one hand, across the New Dock entrance and along the whole length of the Alexandra Dock from South to North, or on the other hand, round a

considerable portion of the Victoria Dock and across two swing bridges. Such arrangements would only constitute a nuisance to other traffic and may therefore be left out of the calculations."

4. I am directed, on behalf of my Committee, to ask if you would be good enough to supply me with a plan, showing the road approaches, with the rails and sidings to be crossed, to the extended Harbour Wall.—I have, etc.,

H. G. WHEELER,
Secretary.

No. 2690.

BOMBAY PORT TRUST,
BOMBAY, 10th June 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—In reply to your No. 427, dated 29th April 1912, I have the honour to state that the correspondent you quote, as is indeed acknowledged in his letter, is not apparently in possession of the intentions of the Board as regards the approaches to the Alexandra Dock Harbour Wall.

2. In order that the matter may be more clearly understood I forward herewith a plan shewing the probable approaches from the Frere Road. While sending you this plan I may say that the arrangement has not been approved by the Board and the plan therefore indicates what in my opinion is the best method of access to that Wall but is liable to alteration in details.

3. Your correspondent states that practically the whole of the coasting trade now handled at Prince's Dock Wall as well as the whole of the passenger traffic, say, 5,000 persons on an average daily, will be thrown into the approach from Frere Road leading up to and across the communication passage.

This statement appears to me to be misleading in one respect, as it predicates the continuance of the existing arrangements by which practically the whole of the imports and exports of the coasting

trade is moved from place to place by bullock carts. It appear, certain that this system will be altered to a large extent, import cotton when not intended for transhipment will be railed to the Cotton Depôt while imports for transhipment will largely be moved by rail to the export berths on the East wharf of the Docks, and much of the export coasting trade will undoubtedly be moved by rail.

4. Your correspondent further remarks that the passenger traffic at Mody Bay is so heavy at certain times of the day that the Mody Bunder end of the wide road leading from Frere Road to the Bunder (Jamnagar Street) in often unpassable for other traffic owing to the conveyances used by passengers. Jamnagar Street can hardly be designated a wide road, it is for the greater part of its length about 50 feet wide and is widened out at the end so as to give a space for carriages to stand, forming a small area of 110′ × 100′ : it is not to be wondered at that there is frequently considerable congestion.

5. An examination of the plan will show, leaving out of account for the moment the rails and the communication passage, what an enormous improvement in road approaches there will be under the proposals therein shown. The plan shows a new 80-foot road taking off the Frere Road opposite Ahmedabad Street crossing the Manson Road, passing outside the Dock fence until near the communication passage where it enters the Dock area and after passing across the lines on the East wharf it debouches on a broad space averaging nearly 200 feet wide, the whole of which will be available for the passenger traffic of the ordinary Mail and passenger steamers for which a length of some 600 feet or more of wharf will be set spart in place of the considerably shorter and far narrower wharf which is at present available. This 80-foot road will form the principal means of approach for the passenger traffic although the road will also be used by the goods traffic passing to the Northernmost of the coasting steamers' berths.

Provision is, however, made for another 80-foot road which will form the main approach to the North end of the Docks and also to the more Southern of the coasting steamers' berths. These roads will be connected by a cross road outside the Dock fence which will assist intercommunication. It is evident that omitting any consideration of rails and communication passage the means of access to the wharf will be far better than they are at present.

6. As to the interference caused by the necessity of passing across the rails and communication passage I am of opinion that the fears expressed will be found to be exaggerated. It is not to be expected that communications in such a position shall be entirely free from interruption. Taking the Railway first the traffic will have to pass over 2 lines at either end, in both cases these will be main running lines on which there will be no shunting. It has been strongly impressed on the Board by the representative of the G. I. P. Railway that the traffic both import and export along the Trustees' railway must be chiefly at night. There is no doubt but that practically the whole of the import traffic will be at night while a very large part of the export must also necessarily be at night. The interruption caused by slow traffic where there are no gates to be closed for several minutes at a time is not the same as in the case of fast traffic. In the case of slow traffic interruption is merely caused during the actual passage of a train, a matter of not more than 2 minutes at the worst, probably 1½ minutes would be nearer the mark.

Such an interruption even if it occurred every half hour (a practically impossible state of things) would not be serious, given a broad road along which the block that had occurred would be quickly dispersed. It would be a different thing if the crossings were liable to be fouled by shunting trains, where the delay might extend to several minutes as is now the case at the Wari Bunder Stores Yard.

No block that will occur here is likely to be anything like so bad as is now caused by a block at one of the gates of the Docks. Not only will the cart traffic be far smaller than it is at present, but the broad roads will enable the block to disperse rapidly.

7. Now as to the stoppage to traffic caused by the communication passage, your correspondent probably had this in his mind when he mentioned that the steamers using Mody Bunder carry Government Mails and have to adhere punctually to their timings.

On referring to the time-tables of the B. S. N. Co., I find that at the present time there are four such steamers daily timed to leave as follows:—

1.	Ulwa Line	7-30 a.m.
2.	Jaygad Line	8- 0 ,,
3.	Dharamtar Line ...	12-30 p.m.
4.	Goa Line	12-30 ,,

With the greater length of wharf and the greater space available it is suggested as a possibility that 1 and 2 might possibly be timed to leave at the same time. Even if this is not feasible there would be no difficulty in arranging that steamers shall not pass through the communication passage between, say 6-30 and 8 a. m. and again between 11-30 a.m. and 12-30 p.m. so that no interruption on account of the communicataion passage bridge being up could occur during 1 hour before the departure of these steamers.

The objections which have been raised on this score are based, so it appears, on a misunderstanding as to the number of vessels which will have to pass through the passage.

The Dock returns for the last five years show that the number of vessels entering the Prince's and Victoria Docks each year was as follows:—

1906-07	...	...	892
1907-08	...	...	882
1908-09	...	...	869
1909-10	...	...	946
1910-11	...	...	939

the maximum number being 946 or 2·6 per day.

The complaint has for many years been universal that these Docks are not sufficient to deal with the trade and it is not to be expected that the number of vessels using these Docks, even when the Alexandra Dock is working to its fullest capacity, will be in excess of the maximum mentioned above. The maximum daily will of course be greater than this, but at times of pressure it will always be possible to pass some of the vessels through the Victoria Dock entrance. As the passage will be amply wide and the bridge would not be opened till a vessel actually entered the narrow part of the passage, the actual time of passage would be short.

8. In addition to the Mail carrying passenger boats which would be berthed to the North of the extended Harbour Wall the Southern part of the extension would be occupied by the other vessels of the B. S. N. Co. and possibly other boats also.

'The B. S. N. Co. has the following sailings at present :—

Daily	11-30	Viziadrug.
Monday	1-30	Mangalore.
Tuesday	11-30	Karachi.
Wednesday...	10-0	Bhavnagar.
Thursday	10-30	Cutch.
Friday	1-30	Mangalore.
Saturday	10-0	Bhavnagar.
	11-30	Karachi.

Practically two boats each day whose time of leaving is not fixed by their Mail Contracts. It would probably not be found impossible to alter the timings of these boats so as to allow of their taking advantage of the arrangements for keeping the bridges over the communication passage available for traffic as referred to above.

Even if the Company were not prepared to make the necessary alteration both bridges over the communication passage would be available for the traffic going to these boats. An arrangement of signals can be made by which it will be seen on approaching the gates which bridge is available for traffic. The bridges will be wide enough for the two streams of traffic to pass each other without difficulty.

9. Your correspondent suggests as a remedy the construction of a high level viaduct from the Frere Road up to the rails on the Harbour side of the communication passage, with a high level wide swing bridge over the communication passage.

Such a remedy it must be seen at once would be enormously costly, the viaducts would require to be 80 feet wide and with the approaches would be no less than 2,900 feet long : it would besides enormously increase the cost of the bridge over the communication passage and would further leave untouched the question of the interruption of traffic at that passage as it cannot have been seriously suggested that the bridge should be high enough for ships to pass under it.—I have, etc.,

F. L. SPROTT,

Chairman.

No. 577 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 13th June 1912.

MESSRS. KILLICK, NIXON & Co.,
Bombay.

DEAR SIRS,—I am directed to send you herewith, for your information, a letter dated 10th instant, received from the Port Trust together with a plan No. 8645/P2.

I shall be obliged if you will kindly return these enclosures when finished with.— I am, etc.,

R. E. GREGOR-PEARSE,
for Secretary.

BOMBAY, 9th August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We have to acknowledge receipt of your letter No. 577, dated 13th June, forwarding for our perusal and comment letter No. 2690, dated 10th June, from the Chairman, Bombay Port Trust, with relative plan accompanying.

2. Before we proceed to comment *in extenso* on the proposals, we note that those put forward are tentative only, and that they have not as yet had the approval of the Board of Trustees, and our purpose in commenting thereon at some length in this letter, is due to our desire that the requirements of our Coasting Trade should be adequately provided for under the new schemes.

3. Accepting the position on the New Extension of the Dock Wall which it is proposed to allot us, the following points require examination, and before coming to a final conclusion, plans will have to be drawn up showing full details regarding :—

(*a*) Approaches from Harbour—

(1) For Cargo Steamers.

(2) For Ferry Steamers.

(*b*) Space provided on Dock Wall—

(1) For Cargo Steamers.

(2) For Ferry Steamers.

(*c*) Shed Accommodation necessary on Dock Wall for Cargo Steamers.

(*d*) Rail Facilities for Traffic, Import and Export.

(*e*) Approaches to the Dock Wall from the City—

(1) For Cargo Steamers.

(2) For Ferry Steamers.

4. On the above points we have the following remarks to make:—

(A) Provided there is always 24 feet of water along the Dock Wall and an adequate channel dredged thereto, the approaches from the Harbour for both cargo and ferry steamers will be suitable.

(B) There are no details in the plan accompanying your letter and the letter from the Chairman of the Port Trust dismisses in a few words questions of paramount importance to the Company we represent, the present proposals being simply that our vessels to be allotted to the Southern part of the extension of the Harbour Wall, with possibly other boats also.

If, however, the Coasting Trade as regards our cargo, and the Ferry Service as regards our passengers, is to receive the consideration it requires, the following space will be required :—

(1) *For Cargo Steamers.*—Preferential berths commensurate with shed accommodation adequate to the needs of our expanding trade must be allotted to us. Otherwise it will be quite impossible for us to deal efficiently with our present trade, and the reasonable extension that we look forward to.

(2) *For Ferry Steamers.*—We have at present 400 feet of quay berthing space allotted to us at Mody Bunder, and we estimate that the 650 feet now proposed on the Northern end of the new extension to the Dock Wall will be adequate, provided we are not asked to share it with other Steamship Companies. Mody Bunder has to accommodate sometimes

as much as 4,000 people daily, and on busy days the wharf is almost impassable. This state of affairs must be prevented on the new extension by provision of adequate space for our Company's needs.

(C) *Shed Accommodation for Cargo Steamers.*—For ready reference we have plotted on plan "A" of the New Dock Wall Extension accompanying this letter, the shed space at present allotted to us at Prince's Dock (which is absolutely inadequate), it will be seen that the South end of the sheds comes opposite cross over marked ° and the North end comes opposite to the end of the gridiron marked.° This leaves about 100 feet on either side between the sheds and the roads where space must be provided to the speedy emptying of carriages and carts and also to admit of a reasonable number of carts standing awaiting their turn to approach the sheds and a number of vehicles waiting for passenger traffic. The space at the North end of the Northern approach road must be kept free to provide necessary space for the carriages, &c., of passengers by the Ferry Steamers. In addition to the shed space commented on above the quay and other ground space used by us at Prince's Dock has to be provided for. When it is considered that room is required for development of trade, Offices, Customs Chowkies, Gates, etc., on the New Extension it will be seen that the space provisionally allotted to us is inadequate. The attention of the Trustees should be particularly drawn to the fact that lack of adequate provision for our trade and its developments will only result in loss of revenue to them, as well as to ourselves, as cargo will be diverted to the Railways and encouragement afforded to direct shipments to Europe from Mormugao and other Ports.

We hope therefore that when further plans are submitted by the Port Trust they will be able to show provision for accommodation that will satisfy all our requirements.

(D) *Rail Facilities.*—The Chairman of the Port Trust says in his letter "Much of the Export Coasting trade will undoubtedly be removed by rail."

We agree that in future years a good deal of both exports and imports will be dealt with by rail (import cotton for instance will

largely go to Wadala Yard), but it will all have to be handled through the sheds, and adequate rail facilities will have to be provided on the *West side of the sheds* to permit of quick handling of the cargo.

No arrangements whatever in this connection are shown on the plan, but we presume the necessary sidings will be provided so that the traffic can be expeditiously handled from the sheds, and that loading platforms and ramps will be provided.

The Port Trust should be asked to submit plans detailing the proposed arrangements.

(E) *Approaches to Dock Wall.*—The provision of the two new 80-foot roads would doubtless have proved adequate, had they been shewn to be free from interruption to traffic. As it is, no less than 16 lines of rails cross the roads at various points. In addition, these crossings are in several cases situated close to the switches for the sets of marshalling sidings. This will, we fear, entail frequent and protracted fouling of the crossings by trains shunting. The swing bridges, especially the one at the North approach, are apparently only designed to accommodate one stream of carts each way, and on the one mentioned there is apparently no separate footway for pedestrians.

The Chairman's proposal that it would probably be found possible to prevent steamers passing through the communication passages for one hour before the departure times for vessels, only minimise to a certain extent the possibility of delay to our vessels and passengers. Passenger traffic to our Ferry Steamers frequently commences to proceed to the Bunder from two to three hours in advance of the advertised time of departure. If this traffic was held up at the Bridges, and released only one hour before the time of departure, it would be an impossibility in the time at our disposal for us to inspect and weigh luggage, issue tickets, etc., and delay to our steamers would consequently ensue. We would lay stress at this point that sufficient attention has not been accorded to the inward passenger traffic. For instance, we have a steamer timed to arrive from 10 to 10-30 A.M. This vessel's passengers under the new scheme would accordingly be due to cross the bridges just at a time when in view of the proposed suspension of steamer traffic through the passage between 11-30 and 12-30—there would in all probability

be vessels passing through. If this was taking place the inward and outward traffic would be held up on each side of the bridges, and on release have to struggle through very congested bridges, or else have to be diverted through the cargo sheds and Nos. 24 and 25 quays, a most undesirable method. We have also to emphasize the fact that some of our steamers arrive in the early hours of the morning, say, from 3-30 A.M. onwards, if the anticipations of the Trust are realised with regard to the bulk of the rail traffic being carried on at night it appears to us that these early arrivals are very likely to be subjected to vexatious and irritating delays at the level crossings, apart from the very apparent dangers attendant on such passages at these hours. It is an impossibility for us to work our programme (carrying the Mails as we do) subject to the workings of swing bridges and railway lines, and we are strongly of opinion that the Trustees should provide adequate approach facilities to meet the requirements of the public. If swing bridges have to be the only methods of affording approach to the extension then they must be provided of sufficient breadth to take four carts abreast, and also have separate passages for pedestrians.

The Chairman apparently deems the provision of a cross road on the West side of the communication passage essential in order to avoid congestion, and we would say that this "*ipso facto*" would entail a similar provision on the East side of the passage. We have also to suggest that the South approach be altered so as to avoid some of the very numerous level crossings and we have plotted the route which we suggest the approach might take on the plan herewith.

Our Ferry Steamers carry the Harbour and Konkan Mails, our daily timings are under contract with Government and we are liable to a fine if they are not accurately adhered to.

We carried last year on an average about 5,000 passengers daily, and when it is remembered that a good portion of these passengers come and go in Victoria gharries, and that many of the inward and outward bound passengers are attended by friends, your Committee will readily understand that free and uninterrupted access is essential, and if two 80′ roads are a necessity they will lose their efficiency if traffic is impeded in the centre by bridges only about 20/30 feet wide.

The bridges should really be the same width as the roads if that be possible.

With regard to the Coastal Cargo Traffic, we are of opinion that a fair proportion of the local traffic will as heretofore be conducted by bullock cart and therefore due provision must be made for expeditious handling of such traffic on its arrival at the Harbour Wall extension. We have touched on this point in paragraph (C).

We shall be pleased to hear that the Trustees are considering the points we have put forward.

We return herewith the Chairman's letter and relative plan.—We are, etc.,

For the BOMBAY STEAM NAVIGATION CO., LD.
KILLICK NIXON & Co.,
Agents.

No. 934 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 11th October 1912.

The CHAIRMAN, BOMBAY PORT TRUST,
Bombay.

SIR,—I have the honour to forward you, under direction, a copy of a communication regarding the Alexandra Dock Harbour Wall and other matters, received by my Committee from one of our Members, bearing on your letter No. 2690 of June 10th, and in connection therewith, I am to say that after having carefully considered the position, my Committee have arrived at the following conclusions regarding the scheme generally :—

(1) That arrangements in connection with the communication passage may need reconsideration.

(2) That if the passage is made as planned, the two swing bridges, now proposed, will be much too narrow for the traffic and wider bridges of possibly a different type are therefore recommended.

(3) That ample shed space must be provided for the coasting traffic and that from the plan submitted with your

letter it does not appear that sufficient room has been allotted for a trade which must expand considerably. For this inevitable expansion, consideration should be given to the construction of the sheds so that hereafter, if necessary, they may be altered to carry additional floors.

(4) That ample space for bullock cart traffic, which will probably be larger than is apparently anticipated, should be provided along the East Wall.

(5) That shuntings from the sidings on the East Wall will probably be a great hindrance to passenger and gharry traffic and a road bridge may therefore perhaps be necessary if the ferry service is accommodated at the northern end as proposed.

(6) That in view of the fact that some five thousand persons per diem, together with their baggage, etc., must always be a nuisance in a busy Dock (more specially if the communication passage is made), my Committee ask whether it would not be possible to accommodate the ferry traffic elsewhere For this purpose, for instance, would it be possible to widen the Prince's Dock Wall; and if so at what cost? or could the ferry service be accommodated at the Frere or Clerk basins or thereabouts, after sufficient space has been provided for the boat traffic displaced by the closing of Carnac Bunder? If neither suggestion is feasible could a pier of sufficient size be built near these Basins to accommodate the traffic?

(7) My Committee, whilst regarding the matter of road approaches to the East Wall as a very important one, feel that this point forms a corollary to the question of the communication passage and to the ultimate location of the Ferry Steamer Service. For the moment, therefore, they refrain from touching on this, except in so far as it will affect any building that the Trust may be intending to erect on the vacant space and the disposition of the land generally between the proposed passage and the Railway lines on the West.

The plan received with your letter is herewith returned.—I have, etc.,

H. G. WHEELER,
Secretary.

APPENDIX O.

MILITARY MECHANICAL TRANSPORT.

No. Trans 13-1.

HEAD-QUARTERS, BOMBAY BRIGADE,
SUPPLY & TRANSPORT CORPS.
BOMBAY, 16th August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to state that a question of introducing Mechanical Transport as a substitute for bullocks, etc., is under consideration of Army Head-Quarters, and it is proposed to adopt a petrol driven vehicle (lorry or tractor) which would, it is understood, meet the requirements of the case.

2. In the event of the Mechanical Transport being maintained at Bombay, will you kindly let me know if the local trade can utilize any of this Transport in time of peace for the carriage of goods, etc., if so, kindly intimate the extent to, and the conditions under which it can be utilized.

3. Although no particular type has yet been decided on, it is believed that two types of Mechanical Transport, *viz*:—those with a useful load of 30 cwts. and 3 tons respectively, would suit the needs of this country and would probably be introduced.

4. Will you please also intimate the roads by which the Transport will require running, to enable me to ascertain the carrying capacity of such roads especially as regards bridges, culverts, etc., which may, in some cases, not be strong enough.

I request the favour of an early reply.—I have, etc.,

L. J. MATHIAS, Lieut.-Colonel,
Officer-in-charge Supplies,
Bombay Brigade.

No. 831 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 29th August 1912.

The OFFICER-IN CHARGE SUPPLIES,
BOMBAY BRIGADE.

SIR,—I have the honour, under direction, to acknowledge the receipt of your No. Trans 13/1, dated 16th instant, on the subject of the substitution of mechanical transport for traction by bullocks, etc.

2. My Committee are of opinion that the adoption of petrol driven vehicles would meet with the support of the local trade and would be utilized mainly by the Cotton trade going from Colaba to the Mills. Further scope for employment of these vehicles would probably be found in the cartage of Coal from the Bunders to the Mills.

3. With regard to your query *re* routes, I am directed to state that the roads along which most of the traffic is now taken are the main roads between the Cotton Depôt and the Mills at Parel. I am instructed to call your attention to the fact that, under the existing regulations motor vehicles are not allowed within the Docks.—I have, etc.,

H. G. WHEELER,
Secretary.

No. TRANS 13/12.

HEAD-QUARTERS, BOMBAY BRIGADE,

SUPPLY AND TRANSPORT CORPS,
BOMBAY, 9th December 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—While thanking you for the information given in your No. 831, dated 29th August 1912, regarding the adoption of petrol driven vehicles in the Bombay Brigade and which you state would meet with the support of the local trade, etc., I have the honour to request the favour of information as to how many lorries or tractors and the conditions under which they would be utilized throughout the year as asked in para. 2 of my No. Trans 13/1, dated 16th August 1912.

2. This information is urgently required with a view to form an estimate of the probable number of Government motor lorries or tractors that could be located in Bombay and hired out to Mills and other business concerns.

3. I shall feel obliged by a very early reply from you as the required report to the Quarter-Master-General in India is detained on this account.—I have, etc.,

E. R. PRESTON, Major,
Officer-in-charge Supplies,
Bombay Brigade

No. 1085 of 1912.

CHAMBER OF COMMERCE,
BOMBAY, 13th December 1912.

The OFFICER-IN-CHARGE SUPPLIES,
BOMBAY BRIGADE.

SIR,—I am directed to acknowledge receipt of your letter No. Trans. 13/12, dated 9th instant, regarding the adoption of petrol driven vehicles in Bombay.

My Committee regret they are unable to estimate the number of lorries or tractors that might be required by the various business houses of Bombay; nor can they state the conditions under which these vehicles would be used throughout the year.

It is believed there will be a ready demand for the mechanical transport when it is available, but the price at which the vehicles will be hired to the business public will, of course, determine the extent to which merchants will be prepared to adopt the new method of carting their goods.

The difficulty from a trade point of view is, as explained in my last letter, that under existing regulations motor vehicles are not allowed inside the Dock gates, but my Committee, nevertheless, are of opinion that such vehicles would be used in various ways by the trade if they are hired out at a cost which compares favourably with

the present system of bullock cartage. The rates for these latter vary from annas 12 to Rs. 2 per trip according to the time of the year and the number of carts available and each cart has a carrying capacity of four bales of cotton.

I might also mention that one firm alone in Bombay ships about 100,000 tons of manganese ore annually and almost the whole of this is, at present, removed from the stacking ground to the Docks by bullock carts.

I am however instructed to point out that when the new dock, with its rail communications, is completed, and when later the cotton and other export trades have been transferred to the new reclamation at Mazagon-Sewri, goods and produce will be almost wholly transported by rail. This being so the demand for both motor vehicles and bullock carts will be materially reduced.

Under the circumstances, therefore, my Committee suggest that a moderate number of motor vehicles should be ordered to commence with, and if these are appreciated and rapidly taken up by the busines public a larger number could then be provided.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX P.

TOWN DUTY ON GOODS IN BOND.

No. 462 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 6th May 1912

The MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,—I am directed by my Committee to approach you on the subject of the recent alterations in the Rules of the Bombay Municipality in regard to the collection of Town Duty, whereby exemption from payment formerly enjoyed by goods placed in bonded warehouses on arrival of steamers is done away with.

2. My Chamber has been addressed on this subject by several firms, representing various branches of trade, who point out that distribution up-country as against importations by sea into Karachi and Calcutta will be seriously interfered with if the present rules are maintained.

3. Under the new Rules bonded goods are deprived of the privilege of exemption from Town Duty, whereas under the previous system this duty had only to be paid on goods which were cleared from Bond for local consumption or which had remained in Bond for a poriod of six months.

4. As regards wines and spirits, to which special reference is made in some of the letters that have been received, the new system imposes in effect a transit duty on many shipments imported for consumption up-country. This arises from the fact that the minimum refund on a single consignment up-country is Rs. 5 and that this represents 10 or 11 cases of wines or spirits. Supplies for up-country consumers are frequently less than this quantity, and as such importations have now to pay town duty on arrival, the charge becomes, as already remarked, a transit duty on small supplies sent up-country.

5. My Committee have considered the position and are of opinion that the complaints that have been made to them fully justify a reconsideration of the new Rules. They feel moreover that this is not the time to withdraw any facility from Bombay trade—in fact every facility in their opinion should be given for the encouragement of the Depôt trade of Bombay in competition with other importing markets.

6. In bringing this matter to your notice, my Committee desire me to express a hope that you will be good enough to take it into your best consideration, with the object of reverting to the old system, by which goods placed in bond were exempted from payment of town duty, until six months after arrival, or upon their being cleared for local consumption.—I have, etc.,

H. G. WHEELER,

Secretary.

MUNICIPAL COMMISSIONER'S OFFICE,

BOMBAY, 12th June 1912.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 462 of 6th May 1912, regarding the payment of town duty on goods placed in bond, I have the honour in the first place to observe that the exemption previously allowed was illegal. By Section 192 of the Municipal Act the town duty has to be levied when the article is imported, and the Act gives no authority for postponement. What you therefore ask for is an amendment of the Act, and for this I think better cause would have to be shown than appears in your letter.

2. To deal first with the theoretical aspect of the case, there appears no reason why goods which remain in a warehouse in or near the docks should be treated differently from goods stored in a godown in the town. Both are equally imported into the limits of the City, and as much service by the administration or the advantages of the City is rendered in one case as in the other. What you are really seeking to apply is the analogy of the postponement of the payment of customs duty on goods placed in bonded warehouses. But no true analogy exists: the concession in the case of customs duty is based on the fact that all ports are, and used to be to a far greater extent than they are at present, intermediate ports of transhipment, and it did not follow that because goods were brought to the port of a country they would necessarily be imported into and consumed in that country. The high rates of customs duty, moreover, in the case of wines and spirits, probably contributed to the postponement of the levy of duty until it was absolutely certain that the goods would be by clearance for consumption, liable to it. I think you will agree that these considerations cannot be properly applied to the levy of town duty.

3. To come now to the practical portion of the question, only three of the articles on which town duty is paid make use of the bonded warehouses, namely, wines and spirits, beer and sugar. I have not been able to obtain separate figures as regards beer, but I believe that the quantity bonded is comparatively insignificant, and

that this article can be left out of account in the present question. The quantities of wines and spirits and sugar that were put into bond in 1911-12 were as follows:—

Wines and Spirits.	Imp. Gallons.	66,023
Sugar.	Cwt.	34,834

The quantities that paid town duty during the same period were :

		Total quantity paying duty.	Deduct quantity paying on clearance from bond.	Quantity paying duty without being placed in bond.
Wines and Spirits.	Imp. Gallons.	9,91,813	71,046	9,20,767
Sugar.	Cwt.	25,65,511	15,358	25,50,153

Comparing the figures the percentage is as follows:—

	Placed in bond.	Not placed in bond.
Wines and Spirits.	6·69	93·30
Sugar.	1·34	98·65

4. The case of sugar does not, I think, require further consideration, because the percentage bonded is so minute (less than 1½ per cent.) and because the question as regards the minimum refund does not arise, since sugar is always dealt with in considerable consignments. As regards wines and spirits, can it be fairly said that the payment of so small a duty, less than 2 per cent. of the value of the goods, six months earlier, is any restriction upon trade? And would it be worth while, or, if worth while, fair to give a small percentage, less than seven per cent. an advantage over the remaining 93 per cent. of the trade?

5. The grievance referred to in your para. 4 regarding loss of refund owing to the minimum, must be regarded in the same way. That minimum has been deliberately fixed, and has been in force for many years. What you ask is practically an elimination of the minimum in the case of goods placed in bond. But the merchant who removes his goods to his own warehouse, equally suffers by the minimum: and what you ask is a concession in favour of 6⅔ per cent of the trade which will not be enjoyed by the remaining 93⅓. If the minimum rules hardly on the trade, the representation as to ts alteration should apply to the whole of it.

6. Where no refund is given, on account of the minimum, the town duty, small as it is, is undoubtedly, so far as it goes, a transit duty. But does this really constitute a hardship ? In your letter of 28th February 1903, you suggested, among other non-refundable duties, one of 3 annas 9 pies per gallon on wines and spirits. This is practically as much as the present refundable duty of 4 annas, and is clearly much harder on the Bombay dealer, who now gets the refund on all consignments of any size.

7. I have no doubt that the non-payment of town duty on bonded goods was a convenience to the merchant. On the other hand it was a source of inconvenience to the Municipality, and of some irregularity, since it was not possible to collect the duty even when the six months had expired. It was not in accordance with the law: and cannot therefore be allowed while the law stands as it does at present.—I have, etc.,

P. R. CADELL,
Municipal Commissioner.

No. 767 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 8th August 1912.

The SECRETARY TO THE GOVERNMENT OF BOMBAY,
GENERAL DEPARTMENT,
Bombay.

SIR,—I have the honour on behalf of my Committee, to address you with reference to the position that has been created in the up-country Wine and Spirit trade of Bombay importing firms, since the amended Municipal Act of 1911 became law.

2. At a Council Meeting held early in 1911, it was stated by the Honourable Member in charge of the Bill that the Municipality had been advised that the then practice of allowing any exemption from Town Duty, in respect of dutiable articles, was incorrect, and that the Municipal rules under which the allowance was made were *ultra vires*.

3. As a relief to the public, it was then proposed to introduce a new Section—now No. 194—providing for the exemption from Town Duty of articles imported for immediate exportation, from which it may fairly be inferred that the Honourable Member recognized that supplies, imported into the Port of Bombay and consumed up-country, should not be subject to a local octroi in Bombay. That this is a correct view cannot in fact be doubted, for if otherwise, the tax would be a transit duty, which is contrary to general policy.

4. It appears, however, to have been overlooked, at the time, that supplies of wines and spirits are frequently imported into Bombay Port for up-country consumption eventually, but not for immediate exportation and some provision should have been made to put these supplies for up-country markets, on the same footing as importations *via* Calcutta and Karachi, where town duties are not levied on wines and spirits, as in this city. It cannot have been the intention of Government, when amending the Act, to penalize the up-country trade of Bombay at a time when, as Government are well aware, every effort is being made to increase the general trade of the Port.

5. In the past, wines and spirits, placed in bond in Bombay, could be sent up-country at any time within six months of landing free of town duty ; and supplies on which town duty had been paid, could obtain a refund also within six months, but subject to a minimum of Rs. 5.

6. Since, however, the Act was amended, town duty has been levied on all arrivals, whether placed in bond or cleared into the Town and the refund limit of Rs. 5 has also been maintained which means that 20 gallons—say eleven or occasionally ten cases—must be sent up-country before a refund is granted, but this is further complicated by the fact that the refund is only given, provided the consignment goes together to one place and to one consignee.

7. Under the new conditions, therefore, the tax is practically a transit duty which, in the opinion of my Committee, should not be allowed nor should any other fees be permitted to handicap Bombay importers against their competitors in Calcutta and Karachi.

8. As throwing further light on the matter, I have the honour to attach copies of correspondence with the Municipal Commissioner on this subject.

9. The Commissioner treats the question merely as a whole without, it appears, having considered the different interests involved. To those whose trade is mainly with up-country, the outlay in town duty on arrival is considerable, and one of the objects of bonding is to save this outlay until the ultimate destination for either local or up-country consumption is determined.

10. The Commissioner contends that because 93·39 per cent. of the supplies that paid town duty in 1911-12 were not placed in bond, the remaining 6·69 per cent. are hardly worth consideration, but information placed at the disposal of my Committee shows that, where individual interests are concerned, the figures in a particular case prove nearly the direct converse of the Commissioner's. In fact, so my Committee are informed, the local business of certain importers does not amount in all probability to more than 10 to 15 per cent. of their total imports and it is the remaining 90 to 85 per cent. of this trade that is being penalized by the new regulations. The importing firms concerned are naturally anxious regarding their business in Northern India, which in many cases can be done equally well from either Calcutta or Karachi: and, further, when it is borne in mind, as my Committee are informed, that some three-fourths of the wines and spirits imported into Bombay Port go up-country; and should not, therefore, be liable to local octroi, it will be seen what a large amount the Municipality are now receiving from this transit duty to which they are not in any way entitled.

11. I have, therefore, the honour on behalf of my Committee to request that this matter may be reconsidered and the Act further amended either by the abolition of town duty on wines and spirits imported into Bombay, which would secure equality of treatment to the trade at the three Ports mentioned; or, if this cannot be done, by permitting such importations, when placed in bond to be free of town duty unless or until (but subject to a reasonable limit of time) they are cleared for local consumption; and further, that the minimum amount of refund in the case of wines and spirits exported from Bombay (but here also subject to a fair limit of time) should be fixed at a reasonable figure, say not exceeding Re. 1-0-0.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

No. 5435.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 15th August 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 767, dated the 8th August 1912, relative to the levy of town duty on wines and spirits imported into the town of Bombay, and to state that it will be laid before Government.—I have, etc.,

J. M. ANTIA,

For Secretary to Government.

APPENDIX Q.

MAKE-UP OF GREY AND BLEACHED YARN.

No. 2001 OF 1912.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 25th February 1912.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—I am directed to forward copies of a letter No. 742-744-6, dated 20th January 1912, from the Government of India, and of its accompaniments, on the question of the modification of the existing regulations concerning the make-up of imported grey and bleached yarns and the reduction permissible in the count of the latter, and to request you to favour Government with the opinion of the Chamber on the proposals contained in paragraphs 4 and 5 of the letter from the Government of Burma, No. 483-3C-24, dated 27th November 1911.—I have, etc.,

R. D. BELL,

Under Secretary to Government.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Merchandise Marks Act.)

No. 742-744-6, dated 20th January 1912.

The CHIEF SECRETARY to the GOVERNMENT of BOMBAY,
Revenue Department.

SIR,—I am directed to forward a copy of the papers noted in the margin regarding the make-up of grey and bleached yarns and the reduction permissible in the latter and to request that with the permission of His Excellency the Governor in Council, the Government of India may be furnished with the views of the Local Government on the proposals recommended in paragraphs 4 and 5 of the Burma Government's letter No. 483-3C.-24, dated the 27th November 1911, after consultation with the Bombay Chamber of Commerce and other associations affected by the proposed modifications in existing practice.—I have, etc.,

(1) Letter from the Government of Burma, No. 206—1C.—3, dated the 11th January 1909, and enclosures.
(2) Letter to the Government of Burma, No. 4088—1, dated the 9th June 1909.
(3) Letter from the Glasgow Chamber of Commerce to His Majesty's Secretary of State for India, dated the 28th August 1911.
(4) Letter from the Government of Burma, No. 483—3C.—24, dated the 27th November 1911, and enclosures.

A. C. McWATTERS,
Under Secretary to the Government of India.

Rejection of a proposal of the Government of Burma that the importation of grey yarn in bundles made up in certain special forms may be permitted.

No. 206—1C.—3, dated Rangoon, the 11th January 1909.

From G. F. ARNOLD, ESQ., I.C.S.,

REVENUE SECRETARY TO THE GOVERNMENT OF BURMA,

To the SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

I am directed to submit a copy of a letter with four enclosures from the Chief Collector of Customs, Burma, to the Financial Commissioner, Burma, concerning the interpretation of Instructions III and IV of

Letter No. 3775—3A.—12, dated the 29th August 1908.

the instructions to Criminal Courts issued in the Home Department Notification No. 1474 of 1891, and to solicit the orders of the Government of India thereon.

2. The proposals of the Chief Collector of Customs, which are approved by the Financial Commissioner, relate to the questions whether it is permissible—

(*a*) in the case of dyed cotton yarn to sub-divide the standard hank of 840 yards, provided that either the number of knots consisting of these fractions of the hank or the number of these fractions of the hank be multiplied in proportion, and

Instruction IV.

(*b*) in the case of grey or bleached cotton yarn to make up the bundle to which the trade description applies of a number of knots containing groups of hanks different from those specified in Instruction III (*c*), (*d*) and (*e*) (*viz.*, 5, 10, 20 and 40 hanks), provided that the number of knots in the bundle be varied proportionately. The Chief Collector recommends that no sub-division of the hank in regard to its length should be allowed lest fraud should be facilitated, but he considers that in the latter of the two cases it would be desirable to give greater elasticity to the instruction by permitting a greater latitude of sub-division. He recommends that no variation of the strict rule in Instruction IV should be permitted, but as the question has been raised in practice, he asks for orders on the subject.

Instruction III (*c*), (*d*) and (*e*).

3. The Lieutenant-Governor is of opinion that, for the reason stated by the Chief Collector, any division of the length of the hank should not be countenanced. As regards the case of grey or bleached cotton yarn, His Honour understands that the number of hanks in a bundle is equal to the weight of the bundle in pounds avoirdupois multiplied by the count of the yarn, and consequently the number of hanks in a knot is equal to the weight of the bundle in pounds avoirdupois multiplied by the count and divided by the number of knots in the bundle, and in theory this relation is capable

of infinite variation according as the weight is changed and the numbers of hanks and knots is varied inversely. It has, however, been explained by the Chief Collector of Customs that it is the invariable custom of the trade to pack yarn in bundles of 5 or 10 lbs. avoirdupois. Further, the Chief Collector of Customs has reported that it is not desired to introduce more than a limited number of variations in the relation of knot and hank, being those only which are actually in use according to the customs of the import trade in Rangoon, although it is uncertain whether they are permissible under a strict interpretation of the instructions.

4. Under Instruction III (*e*) a 10-lb. bundle of yarn of any count over 50 may be made up either of—

$\frac{1}{2}$ x knots of 20 hanks each, or

$\frac{1}{4}$ x knots of 40 hanks each.

where x symbolises the count of the yarn ; similarly a 5-lb. bundle may be made up either of—

$\frac{1}{4}$ x knots of 20 hanks each, or

$\frac{1}{8}$ x knots of 40 hanks each.

The custom of the trade, however, is in the former case to compose the bundle of knots of 10 hanks each and in the latter of knots of 5 hanks each.

But this composition (x knots of 10 hanks or of 5 hanks each in the respective cases) is apparently not permissible under the present instruction.

5. Again under Instruction III (c) a 10-lb. bundle of yarn of any count under 50 may be made up of—

(1) $\frac{x}{2}$ knots of 20 hanks each, or

(2) x knots of 10 hanks each, or

(3) 2 x knots of 5 hanks each,

the value of x being the same as before. It is understood that the second of these is the customary composition, but the Chief Collector of Customs advises that importers make up bundles of yarn of the smaller counts of knots of 2 and 3 hanks alternately, *i. e.*, the bundle

consisting of 4 x knots of 2 and 3 hanks alternately as a 5-hank knot of the smaller counts would be large and unwieldy in handling. But this would not be permissible under the present instruction. Similarly under Instruction III (*d*) 5-lb. bundles of yarn of count under 50 may be made up only as—

$\frac{x}{4}$ knots of 20 hanks each,

but the customary composition is stated to be—

x knots of 5 hanks each,

which is not recognised by the instruction. For the reasons stated above in the case of yarn of a small count the convenient make-up for an importer is in knots of 2 and 3 hanks alternately, and the Chief Collector of Customs recommends that this make-up also should be recognised in the instructions (*i. e.*, the bundle consisting of 2 x knots of 2 and 3 hanks each).

6. The Lieutenant-Governor accepts the statements of the Chief Collector of Customs as to the customs of the trade, and concurs in his opinion that it would be advisable and unobjectionable to meet the wishes of importers of yarn by giving authoritative recognition to the few extra variations explained above, which have been brought into actual use by reason of their convenience, and which, as His Honour is advised, cause no extra labour to the Customs Officers.

7. I am therefore to recommend that orders may be issued definitely prohibiting any sub-division of the hank as regards length, and that the rules contained in Instruction III (*c*), (*d*) and (*e*) may be expanded so as to include the additional modes of make-up described in paragraphs 3 to 5 *ante*.

No. 3775—3A.—12, dated the 29th August 1908.

From A. S. JUDGE, ESQ., CHIEF COLLECTOR of CUSTOMS, BURMA,

To The ASSISTANT SECRETARY to the FINANCIAL COMMISSIONER, BURMA.

I have the honour to request you to move the Local Government to forward, for the orders of the Government of India, the following

questions which have arisen here in connection with the interpretation of Instructions III and IV of the Notification of the Government of India in the Home Department, No. 1474 (Judicial), dated the 13th November 1891:—

(1) Instruction III (*c*) requires that in the case of a bundle of grey or bleached cotton yarn of any count under 50, described as being 10 lbs. in weight, the number of knots of 20 hanks each must be half, or the number of knots of 10 hanks each must be the same as, and the number of knots of 5 hanks must be double, the described count or number of the yarn. Instruction III (*d*) requires that in a bundle of grey or bleached cotton yarn of any count under 50 described as being 5 lbs. in weight, the number of knots of 20 hanks each must be a quarter of the prescribed count or number of the yarn. It is permissible to make up a bundle in a manner which is not specified in these instructions, *e.g.*, can No. 6 S. or No. 8 S. grey cotton yarn, made up into 10-lb. bundles and bearing a specific indication of their count, be passed when each bundle contains four times as many knots of 2½ hanks or 2 and 3 hanks alternately, as the described count of the yarn? Or, again, can yarn of any count under 50 in 5-lb. bundles be made up in knots containing 10 or 5 hanks each, the number of knots being increased in a corresponding ratio in either case? If so, how far can this sub-division be extended in either direction?

(2) Similarly, as regards Instruction III (*e*) for yarns of any count from 50 upwards, can the number of hanks in a knot be reduced to 10 or 5, the number of knots being increased in a corresponding ratio? If so, is there any limit to the sub-division?

(3) Instruction IV requires that a trade description of count or number applied to a bundle of dyed cotton yarn shall be accepted as indicating length only, the hank being taken to measure 840 yards, and that it shall be deemed to be false in a material respect, if the average length of the hanks in a bundle is less than 819 yards.

Can dyed cotton yarn be passed if it is made up in half hanks, each containing between 409½ and 420 yards? If so, can the sub-division of the hank be extended further, provided that, as is done in the case of the yarn made up in half hanks, the number of knots of the fractional hanks is correspondingly increased, so that the total length of the yarn in the bundle is correct?

2. Both these questions have arisen here lately, and I have had to take action in a recent case in connection with dyed yarn imported in half hanks each containing seven half leas of from 58½ to 60 yards. In my opinion no sub-division of the hank is allowable, and from enquiries I have made and from correspondence submitted by firms for my perusal, I believe that this view is accepted by both manufacturers and importers. I enclose copies of extracts from four letters A, B, C and D. Extracts A and B are from a high class firm of manufacturers at home and speak for themselves. Extracts C and D are from the firm who import the "3-Combs" yarn referred to in Extracts A and B, the importation of which has been stopped by me acting on information duly received. These extracts clearly show that in the opinion of the importers half hanks are not permissible.

3. The questions, so far as I am aware, have not been raised hitherto, and as they are important I therefore request that the orders of the Government of India may be obtained on them.

In the interest of honest trading, I am convinced that the retention of the hanks of 819 or 840 yards is absolutely necessary. Cases have occurred here where dyed yarns have been short-reeled by as much as 37 per cent. and grey yarn by 30 per cent., and if it is possible to pass such short-reeled hanks as full hanks, I do not think unscrupulous traders would let slip an opportunity of at any rate attempting to pass full length half hanks off as full hanks. The other question of the make-up of grey yarn is not so important; but I find that yarns are being imported in knots holding fewer hanks than are allowed under the instructions, *e. g.*, 20s yarn is imported in 5-lb. bundles containing 20 knots of 5 hanks and 60s. yarn in 5-lb. bundles of 60 knots of 5 hanks. In both these cases the make-up is not included in the instructions, but is the custom here, where the count of yarn, both dyed and grey, has till recently been invariably

considered by dealers to be the same as the number of knots in a bundle. I think that perhaps Instruction III (*c*), (*d*) and (*e*) might be extended so as to legalise these smaller knots. The integrity of the hank should, however, be maintained.

Extract A.

(3-*Combs*) *T. Red.*—This is a very poor quality of yarn and curiously it is reeled in half hanks, or at least presumably intended for half hanks as they are considerably shorter than ought to be. The colour is somewhat dull. *We are arranging for a few bales of* 10*s.* to be sent to you to compete with this quality. We will, however, make the hanks genuine full length, and in fact we are of opinion that if the Customs authorities knew about the *half* hanks being imported under "3-Combs," they would take action as it is a contravention of the Merchandise Marks Act. From information we have received we understand that the grey yarn for this quality is spun in Bombay, and therefore like many other Bombay spinnings is of a very inferior and unreliable nature.

Extract B.

10*s.* (*Turkey Red*).—We regret to learn of the trouble owing to make-up.

Please refer to our letter to you, dated 16th January last, in which we point out the reason for sending *full length* hanks, as in British markets the standard length of hank must be adhered to, otherwise the Customs authorities have power to confiscate the goods. We think the proper course would be for you to draw the attention of the Customs to the "3-Combs" goods and ask them to give a permit in writing stating that hanks of half length are passable. This would make them either stop the importation of half hanks or legalise same. Our goods are at present in conformity with legal requirements, and we could not overstep same without having a decision from the Customs authorities regarding the matter.

Extract C.

We have the honour to state that until we received the above-mentioned communication we were not aware of the fact that the 62 bales No. 10s T. Red yarn *ex* s.s. *Bhamo* were put up in half hanks.

We have imported this yarn regularly since 1902, and always understood that same was made up in correct hanks of 819 yards.

We much regret that the bundle should be made up otherwise than in strict accordance with the requirements of the Merchandise Marks Act, and have the honour to request that you will be good enough to sanction the importation of the 62 bales per s.s. *Bhamo*, together with the completion of our order, namely, 2 bales due to arrive here per s.s. *Mandalay* without the imposition of any penalty.

In support of our *bona fides*, we beg to enclose extracts of a letter on the same subject written by us in April last to one of our Home correspondents (not the shippers of the 62 bales in question).

We have further the honour to state that, should you wish any further information or details, we shall be only too willing to supply same.

Extract D.

[Extract from a letter written by to Amsterdam, dated 4th April 1908, in *re* bundling of T. red yarns].

Half hanks of 420 yards are impossible. All hanks must be full. The Merchandise Marks and Sea Customs Acts require that *all hanks be full 840 yards.* In the case of dyed yarns, an allowance of 2½ per cent. for shrinkage in dyeing is allowed, which brings the *absolute net minimum number of yards per hank down to 819 for dyed yarns.*

This is a point on which dyers must be very strict, as recently there have been several convictions here in respect to short-reeled yarns coming round from Bombay.

No. 4088—1, dated Simla, the 9th June 1909.

From—B. ROBERTSON, Esq., C.I.E., I.C.S., Secretary to the Government of India, Department of Commerce and Industry,

To—The Revenue Secretary to the Government of Burma.

I am directed to acknowledge the receipt of your letter No. 206—IC.—3, dated the 11th January 1909 in which you ask whether,

under the Instructions to Criminal Courts issued in the Home Department Notification No. 1474 of the 13th November 1891, it is permissible—

(1) in the case of dyed cotton yarn to sub-divide the standard hank of 840 yards, provided that either the number of knots consisting of these fractions of the hank, or the number of these fractions of the hank, be multiplied in proportion, and

(2) in the case of grey or bleached cotton yarn to make up the bundle to which the trade description applies of a number of knots containing groups of hanks different from those specified in clauses (*c*), (*d*) and (*e*) of Instruction III of the said instructions, provided that the number of knots in the bundle be varied proportionately.

In regard to the first question, the Lieutenant-Governor is of opinion that no sub-division of the standard hank of 840 yards should be permitted, lest fraud should be facilitated. With regard to the second question, it is stated that yarns are being imported into Burma in bundles made up in certain, special forms, and His Honour considers that the importation of these should be permitted, as the make-ups in question are recognised by the custom of the trade in Burma.

2. I am to say that the Government of India agrees with His Honour the Lieutenant-Governor that any sub-division of the standard hank of 840 yards should not be permitted in the case of dyed cotton yarn.

3. With reference to the second point, I am to say that the Government of India are informed that there are strong objections on general grounds to the importation of grey yarn made up in the modes referred to, and that, if allowed, it would in all probability lead to abuses and fraud. I am, therefore, to request that, with the permission of His Honour the Lieutenant-Governor, the Customs authorities may be instructed not to permit the importation of yarns so made up in future.

CHAMBER OF COMMERCE AND MANUFACTURE,
7, West George Street:
Glasgow, 28th August 1911.

MY LORD,—The attention of the Directors of this Chamber has been directed to the Regulations recently issued by the Chief Collector of Customs, Burma, with reference to the make-up of grey and bleached yarns, and to reductions permissible in the latter.

The trade in yarns between Glasgow and Burma is of very considerable extent, and the enforcement of these Regulations will impose great hardship on importers of yarn generally, as they prohibit the make-up and reductions which have been customary in the Burma market for many years past.

The Directors would respectfully state that in their opinion the enforcement of the third Regulation of the Orders of the Chief Collector of Customs will tend towards dishonest stamping, and also that it is practically impossible to determine with any approach to accuracy the real grey count of bleached yarns, whether reduced or otherwise.

The Directors would therefore respectively (? respectfully) urge that the third of these Regulations be not enforced.

I am, etc.,
(Sd.) THOS. HENDERSON,
Convener of Foreign Affairs Committee,

The Right Hon. The Earl of Crewe, K.G.,
His Majesty's Secretary of State for India,
India Office, Whitehall, London.

GOVERNMENT OF BURMA.

SEPARATE REVENUE DEPARTMENT.

No. 483—3C.—24, dated the 27th November 1911.

To—The Secretary to the Government of India,
Department of Commerce and Industry.

SIR,—I am directed to acknowledge the receipt of your letter No. 7268—6, dated the 29th September 1911, calling for a report and for the recommendations of this Government in the matter of a

representation, made to the Right Honourable the Secretary of State for India by the Glasgow Chamber of Commerce, regarding certain regulations issued by the Chief Collector of Customs, Burma concerning the make-up of imported grey and bleached yarns and the reductions permissible in the count of bleached yarns.

2. In reply I am to say that these questions had already been brought to the notice of the Local Government by the Burma Chamber of Commerce in a letter, dated the 6th July 1911. A copy of that letter is appended as Annexure I. Attached to it are copies of the so-called "Regulations" referred to in the representations of the Glasgow Chamber which was made at the instance of the Burma Chamber and is understood to be in substance the same. The samples of yarn alluded to in paragraph 5 of the Burma Chamber's letter are forwarded separately for inspection. It will be observed that the first two of the Chief Collector's "Regulations" (namely, memorandum No. 173—211-13A.—6, dated the 7th January 1911, and an amending memorandum No. 4010—3A.—6, dated the 23rd May 1911) are concerned, so far as objection is taken to them, with the conditions to be complied with in the reduction of the count of imported grey and bleached cotton yarn; the third (namely, endorsement No. 5365—5540-3A.—12, dated the 9th July 1909) relates to the make-up of grey and bleached yarn, and gives effect to the orders of the Government of India conveyed in your letter No. 4088-1, dated the 9th June 1909. The Burma Chamber, speaking with authority of the special conditions obtaining in Burma, protest that the enforcement of these orders would impose great hardship on importers of yarn, would upset the customary practice that has obtained for many years, would cause serious inconvenience to importers and retail traders alike, and would disorganise the whole trade in this Province. The Glasgow Chamber in effect put forward the same arguments, adding that the restrictive orders regarding make-up encourage dishonest stamping, and, as regards reduction, that check of the count is impossible in practice.

3. The Financial Commissioner, Burma, has been consulted on the complaints of the Burma Chamber of Commerce, and I am to submit as Annexure II a copy of his report in the matter, contained in his letter No. 1789—1C.-37, dated the 23rd August 1911, which with its enclosures explains the case.

4. As regards the question of the make-up of grey and bleached cotton yarns, I am to invite a reference to paragraphs 2 and 3 of the Chief Collector's letter No. 5324—3A.—6, dated the 24th July 1911 (Enclosure 1 to the Financial Commissioner's letter, Annexure II), which explain how the position occasioning the present protest has arisen. The case for greater elasticity in the make-up of bundles of grey and bleached yarn was stated in detail in Mr. Arnold's letter No. 206—1C.—3, dated the 11th January 1909. The proposals contained in that letter were not accepted at that time by the Government of India (*vide* letter No. 4088—1, dated the 9th June 1909) who were advised that there were strong objections on general grounds to the importation of grey yarn made up in the modes proposed by this Government, and that, if allowed, it would facilitate abuses and fraud. The Lieutenant-Governor is not aware of the nature of the general objections referred to by the Government of India. As regards the danger of fraud, I am to observe that the modes of make-up proposed for recognition in Mr. Arnold's letter quoted above have been recognised standards in the trade for many years, and that there is no reason to think that they have given rise to abuses or fraud. It appears from paragraph 7 of the Chief Collector's present letter (Enclosure 1 to Annexure II) that fraud would not be facilitated by the legalisation of these additional modes. The Glasgow Chamber even urge that the present state of things encourages dishonesty. It appears further that the limitation of the make-up to the modes at present legally permissible would give rise to serious inconvenience, both to the wholesale and to the retail trade. In these circumstances, and as it is evident that this trade is suffering or likely to suffer considerable harassment and is deeply concerned unless greater elasticity of make-up is permitted, the Lieutenant-Governor urges again that the existing conditions, which have grown up in adaptation to the needs of the Province, are convenient and give satisfaction to everybody and seemingly give rise to no abuses, may be legally recognised, even if such a step involves a departure from the practice current in India, as to which His Honour has no information. Sir Harvey Adamson is unable to see why in a matter like this there should not be a reasonable latitude so as to embrace the varying conditions of different Provinces. His Honour therefore supports the recommendations of the Burma Chamber of Commerce as embodied in Enclosure 3 to Annexure II.

5. The matter of reduction of the count of imported yarn is explained in paragraph 4 of the Financial Commissioner's letter (Annexure II). It appears from paragraph 8 of the Chief Collector's letter (Enclosure 1 to Annexure II) and from the letter of the Burma Chamber to the Glasgow and Manchester Chambers (Enclosure 2 to Annexure II) that the representation of the Burma and Glasgow Chambers on this point is also for simple recognition of customs which have obtained in the Rangoon trade, apparently without objection from the Customs Department, for many years. In view of this fact, of the arguments of the Glasgow Chamber, and of the statements and recommendations contained in paragraph 4 of the Financial Commissioner's letter (Annexure II), the Lieutenant-Governor supports also the request of the Burma Chamber that reductions not exceeding 10 per cent. may be permitted. I have etc.,

R. E. V. ARBUTHNOT,

Revenue Secretary to the Government of Burma.

ANNEXURE I.

From W. R. STIKEMAN, Esq., Chairman, Burma Chamber of Commerce, Rangoon, to the Secretary to the Government of Burma, dated the 6th July 1911.

I have the honour to refer to the Notifications No. $\frac{5365}{5540}$—3A.—12, dated the 9th July 1909, and No. $\frac{173}{211}$—13A.—6, dated the 7th January 1911 (copies attached) issued by the Chief Collector of Customs, Burma, having reference to the make-up of grey and bleached yarns, and the reductions permissible in the latter.

2. My Committee venture to submit that these regulations impose a great hardship on importers of yarn, as they prohibit the make-up and reductions which have been customary here for the past thirty or forty years, and the necessity for introducing the changes is not apparent. It would appear that the established trade in grey and bleached yarns in Burma, in the packing still customary, was overlooked, and consequently not provided for, when Notification No. 1474, dated the 13th November 1891, was framed.

3. It should also be borne in mind that, owing to the geographical position of this Province, the conditions of trade therein have

become separate and distinct from those obtaining in India, and should, in the opinion of this Chamber, be specially provided for.

4. The make-up prescribed for bleached yarns in 5-lb. bundles, as required by the Merchandise Marks Act, makes a most awkward and unsightly bundle, and if enforced will entirely disorganize the trade in these yarns in this market.

5. The following are submitted for your inspection :—

(*a*) a bundle of 30s. grey yarn made up in the old method, of 15—10 hank knots ;

(*b*) a bundle of 30s. grey yarn made up according to the Act in 7½—20 hank knots ;

(*c*) a bundle of 2/40s. bleached yarn made up in the old method of 20 knots of 2 hanks and 20 knots of 3 hanks ; and

(*d*) (*e*) two bundles of 2/40s. bleached yarns showing suppliers attempts to evolve a neat bundle made up in the prescribed method of 5 knots of 20 hanks.

6. Bleached yarn is sold by the hank, not by the knot, and the new make-up renders it extremely difficult for retailers to sell less than 20 hanks at a time ; whereas formerly they could supply either two or three hanks, according to their buyers' requirements.

7. As regards the reduction of bleached yarns, whilst fully appreciating the necessity for a limit to the extent of reduction allowable, my Committee venture to suggest that this should be fixed at 10 per cent., which would permit the importation of the reductions which have been recognised and become a trade custom in this market for so many years, *viz.* :—

2/66s. reduced to 2/60s.
2/55s. reduced to 2/50s.
2/44s. reduced to 2/40s.

8. In making the foregoing suggestions my Committee have, in conjunction with the various firms interested in this business, very carefully considered the requirements of this Province, and beg to request that the Local Government will give the points raised their very careful consideration and hearty support in again representing the matter to the Government of India.

It may be mentioned for your information that the matter is considered of such importance that this Chamber has sought the support of the Chambers of Commerce in London, Manchester and Glasgow.

Memorandum by A. S. JUDGE, Esq., Chief Collector of Customs, Burma, No. $\frac{173}{211}$—13A.—6, dated the 7th January 1911.

The Secretary of the Burma Chamber of Commerce and all yarn-importing firms are informed with reference to Government of India Notification No. 1474, dated the 13th November 1891 (pages 11—13 of the Merchandise Marks Act Manual) that :—

(1) One hank of two-fold cotton yarn is regarded as equivalent to two hanks of single yarn.

(2) The count number of two-fold cotton yarn is considered to be half the count number of the single yarn, of which the two-fold yarn is composed, *e. g.*, 2/40s. is considered $\frac{40s}{2}$ or count number 20s.

(3) Reduced cotton yarn will be passed, provided that they are distinctly marked as reduced, and comply with all the conditions required for the yarn of the lower count number.

Memorandum by A. S. JUDGE, Esq., Chief Collector of Customs, Burma, No. 4010—3A.—6, dated the 23rd May 1911.

In order to remove certain misunderstanding as regards the application of paragraph 3 of this Office Circular $\frac{173}{211}$—13 dated the 7th January 1911, regarding the make-up of cotton yarns, A. — 6, the words "Grey" and "Bleached" should be added after the word "Reduced" in the first line of this paragraph.

Endorsement by A. S. JUDGE, Esq., Chief Collector of Customs, Burma, No. $\frac{5365}{5540}$—3A.—12, dated the 9th July 1909.

Copy of Government of India, Commerce and Industry Department, letter No. 4088—1, dated the 9th June 1909 (attached), is forwarded to the Secretary, Burma Chamber of Commerce, for information.

2. With reference to the orders of the Government of India in paragraph 3 of their letter importation of grey and bleached cotton in bundles not made up in accordance with clauses (*c*), (*d*), (*e*) and (*f*) of Instruction III at pages 12 and 13 of the Merchandise Marks Act Manual will not be permitted on and after the 1st October 1909.

ANNEXURE II.

From S. G. GRANTHAM, Esq., I.C.S., Assistant Secretary to the Financial Commissioner, Burma, to the Revenue Secretary to the Government of Burma, No. 789—1C—37, dated the 23rd August 1911.

In reply to your letter No. 1084-M.—3 G.—24, dated the 28th July 1911, regarding the regulations prescribed for the make-up of imported grey and bleached yarns, I am directed to submit a copy of letter No. 5324,—3-A.—6, dated the 24th July 1911, from the Chief Collector of Customs, Burma, on the subject, a copy of a letter from the Burma Chamber of Commerce to the Chambers of Commerce at Manchester, London and Glasgow, and a copy of the amendments to the Indian Merchandise Marks Manual which were suggested by the Burma Chamber of Commerce to deal with the difficulty and which were mentioned to the Hon'ble Mr. G. C. Todhunter while he was in Burma.

Enclosure 1.

Enclosure 2.

Enclosure 3.

2. For yarns whose count exceeds 50 various methods of packing 5-lb. or 10-lb. bundles are permitted by Notification No. 1474, dated the 13th November 1891, under the Merchandise Marks Act ; but in Burma where only 5-lb. bundles of yarns whose equivalent count is less than 50 are used, only the packing prescribed in Rule III*d* is admissible. There seems, however, no reason why the packing of 5-lb. bundles should be more restricted than that of 10-lb. bundles. Presumably the intention in the rules is to prevent fraud ; but in practice the method of packing makes no difference to the difficulty of detecting this. To measure the yarn in a 5-lb. bundles count 40 would occupy two men several days ; the tests really available (if it is desirable in any case to make a test) are (1) to determine the count by weighing a short length of the yarn and (2) to weigh the whole bundle. These two observations being made, any attempt to make the hanks consistently of short length can be detected. No fraud which could be checked by counting the hanks is at all likely

to be attempted ; the risk of its detection is far too great and the importer's business would not long survive after the retail purchasers opened out their bundles. The Chief Collector of Customs agrees that the prescribed methods of packing afford no aid in the prevention of fraud ; so long as hanks may not be subdivided, it is a matter of indifference how they are grouped in knots in the bundles.

3. On the other hand, the prescribed knots are of a size inconvenient for retail dealers, while they can only made into bundles which are unsightly, awkward to handle and inconvenient to store in the shops.

Actual experience shews that when a knot of 20 hanks has been opened once or twice to remove a portion it becomes so entangled that the separation of further hanks is a matter of great difficulty. The Chairman of the Chamber of Commerce desires that permission may be given to pack in knots of 10 hanks or, in the case of bleached yarns in knots of 2 or 3 hanks (proposed clause III*d*) so long as the total number of hanks in the bundle is correct, thus legalising the present practice in Burma. It is evident that if the practice in Burma is different from that in other parts of India, the importers must have strong reasons for undertaking the arrangement of special packing systems at the factories ; while if the practice in Burma is the same as that in other parts of India the law should be widened, unless there are strong objections to admit that practice. The table given at the end of the letter to the Secretaries of the Manchester, London and Glasgow Chambers of Commerce, of which a copy is enclosed, shews that the packing prescribed by the Merchandise Marks Manual resulting as it does in broken knots leaves much to be desired.

Enclosure 2.

4. The second portion of the application deals with the reductions permissible in bleached yarns. The " reduction of a count " is a term not defined in the Merchandise Marks Manual ; but its meaning is that if yarn of one count is packed in the manner prescribed for yarn of a lower count, the bundle is said to have a count reduced to this lower number. Articles III*a* and III*f* of the Notification No. 1474, above referred to, by limiting the deficiency in the weight of the bundle, limit the " reduction " permissible in the packing. So long as the yarn is clearly and distinctly labelled as of a reduced count there seems to be no objection to this. In practice the labels on the bundles shew both the true count of the yarn and

the count to which it is "reduced"; and the meaning of the labels is quite well known to all concerned. Counts which would be very awkward to pack under the ordinary rule can be packed very conveniently in many cases as "reduced counts"; hence the trade custom and the provision for it in the Rules. The present application is for the admission of a larger reduction than the rules now admit; namely, one-eleventh of the true count instead of one-fortieth to three-fortieths (according to the count) as fixed by the scale in Rule III*f*. Again, the proposed amendment of the rules appears to give no facility for fraudulent dealings provided clear labels are used.

5. The Financial Commissioner therefore supports all the requests of the merchants in substance. He does not consider it worthwhile to attempt an improvement in their wording as he assumes that the Government of India will take the views of merchants in the other large ports before passing orders.

[ENCLOSURE 1.]

From A. S. JUDGE, Esq., Chief Collector of Customs, Burma, to the Assistant Secretary to the Financial Commissioner, Burma, No. 5324—3A.—6, dated the 24th July 1911.

With reference to the correspondence regarding yarn ending with your endorsement No. 1120—1C.—23, dated the 30th June 1909, I have the honour to forward herewith copy of certain correspondence received from the Secretary of the Rangoon Chamber of Commerce on the same subject, and to state the facts of the case.

2. In view of Rule 6 at page 10 of the Merchandise Marks Manual, cotton grey and bleached yarns were not examined for make-up of bundles until July 1908 when we received information against certain firms. This led to enquiries being made of the various Customs Collectors in India as to their views and practice with regard to imported cotton yarn put up in half hanks, and to bundles of yarn which, while containing the prescribed total number of whole hanks per bundle, are made up differently to the methods specified in clauses (*c*) to (*e*) of Instruction III of Notification No. 1474, dated the 13th November 1891 (page 11 of the Merchandise Marks Manual). As the replies from the various Collectors showed diversity of views and practice, the question was referred for the orders of the Government of India, *vide* my letter No. 3775—3A.—12, dated

the 29th August 1908, to you in which I recommended that the long existing trade methods of make-up of the bundles, though not strictly in accordance with those in the notification referred to above, might be allowed to continue, provided the yarn was put up in whole hanks, and that the total number of such whole hanks was correct according to the regulations.

3. In their reply conveyed to me in your office endorsement No. 1120—IC.—23, dated the 30th June 1909, the Government of India supported my objection to the yarn being put in half hanks, but disallowed the make-up of bundles as recommended by me.

4. Again, in October and November 1909 enquiries were received from local yarn importers as to the treatment for purposes of notification No. 1474, dated the 13th November 1891, of two-fold or double cotton yarns, and of reduced yarn, neither of which was expressly provided for in the notification. In reply to their enquiries the attached circular (marked A) was issued by me on the subject.

5. As the position now stands, the various points raised from time to time have been settled, so far as this office is concerned, by the following decisions :—

(I) Grey and bleached cotton yarns in bundles must be made up in accordance with the various methods prescribed in Instruction III of Notification No. 1474, dated the 13th November 1891.

(II) The knots of yarn in the bundle must be composed of whole hanks of the prescribed length, the employment of two half-hanks, as the equivalent of one whole hank, being disallowed.

(III) Reduced yarns will be passed provided that they are distinctly marked as reduced, and comply with all the conditions required for the yarn of the lower count indicated in the marking.

(IV) For the purposes of the rules under the notification the count number of two-fold or doubled yarns is considered to be half the count number of the single yarn of which the two-fold yarn is composed, *e. g.*, 2-40s is considered to be $\frac{40s}{2}$ or count No. 20s ; and one hank of two-fold or double yarn is equivalent to two hanks of the single yarn.

6. The local yarn importers, however, not being satisfied with all the decisions mentioned above, a deputation of four members of the Rangoon Chamber of Commerce representing the local cotton yarn trade waited on me to discuss modifications of the regulations embodied in decision, (I) and (III). They finally decided to represent their case to the Government of India through the Local Government, and, on the representation of the Chamber, I agreed to hold in abeyance for another six months the regulations on the subject. The nature and extent of the modifications asked for (as specified in their letter on the subject to the Secretary to the Government of Burma) are as follows :—

(*a*) That the various methods of the make-up of bundles of cotton grey and bleached yarns prescribed in clauses (*c*) to (*e*) of Instruction III may be extended to cover the customary trade methods of make-ups with special reference to yarn in 5 lb. bundles and of counts under No. 50s which, under the only one method of make-up prescribed, results in awkward and unsightly bundles and inconveniently large knots of 20 hanks each.

(*b*) That the scale of allowances for the reduction of bleached yarns prescribed under clause (*f*) may be modified so as to allow a uniform reduction within a limit of 10 per cent. for all count numbers.

7. In previous references to the Government of India we have recommended the concession asked for in (*a*), and I am of opinion that provided the yarn is put up in whole hanks and the total number of such whole hanks in the bundle is in accordance with the regulations, there is no risk of fraud.

8. With reference to the concession regarding reduced yarn asked for in (*b*), I am not prepared to offer any opinion, but I may state that it has been the custom of the trade here to import—

2-66s reduced to 2-60s.

2-55s reduced to 2-50s.

2-44s reduced to 2-40s.

From J. WHITTON, Esq., Secretary, Burma Chamber of Commerce, Rangoon, to the Chief Collector of Customs, Burma, dated the 6th July 1911.

With reference to the interview with which you were kind enough to favour four members of the Chamber recently to discuss the regulations issued by you a short time ago regarding the make-up of grey and bleached yarns and the reductions permissible in the latter, I have the honour to inform you that, as a result of the report submitted by the four members in question, the Committee have addressed the Local Government and the London, Manchester and Glasgow Chambers of Commerce on the subject

I am instructed to forward for your information copies of these letters, and to say that the Committee would be much obliged if you could see your way to hold the regulations referred to above in abeyance for a further period of six months, when it is hoped the matter may be definitely settled.

[ENCLOSURE 2.]

From J. WHITTON, Esq., Secretary, Burma Chamber of Commerce, to the Secretary, Manchester, London and Glasgow Chambers of Commerce, dated the 5th July 1911.

I beg to attach hereto copies of two* regulations recently issued by the Chief Collector of Customs, Burma, having reference to the make-up of grey and bleached yarns and the reductions permissible in the latter.

* Enclosure A and a correction now embodied in it.

The enforcement of these regulations imposes a great hardship on importers of yarn generally and will completely disorganise the trade as they prohibit the make-up and reductions which have been customary in this market for the past thirty or forty years, and the necessity for rigidly enforcing the Merchandise Marks Act is not apparent.

As you will understand the make-up prescribed by the Act for bleached yarns in 5-lb. bundles makes a most awkward and unsightly bundle, and as these yarns are sold by the hank, the small retailer is unable to sell less than 20 hanks at a time, whereas formerly he could supply either two or three hanks according to his buyer's requirements. It should be noted that only 5-lb. bundles are taken by the trade here.

Importers quite appreciate that some restriction is necessary regarding the reduction of bleached yarns, but suggest that this be fixed at 10 per cent., which would permit the importation of the reductions which have been recognised and become a trade custom in this market for so many years, *viz.* :—

2-66s reduced to 2-60s
2-55s reduced to 2-50s
2-44s reduced to 2-40s

This Chamber has addressed the Government of Burma on the subject, and the question will no doubt have to be submitted to the Government of India, and the Committee would be much obliged if you could see your way to address the India Office direct supporting their representation.

For easy reference I tabulate below particulars of the make-up and reductions customary in this Province and those prescribed by the Merchandise Marks Act.

Make-up of Grey and Bleached Yarns.

As customary in this market.	As prescribed by the Merchandise Marks Act.
	Hanks.
30s *Grey* 15 knots of 10 hanks ...	7½ knots of 20 hanks ... = 150
40s *Grey* 20 knots of 10 hanks ...	10 knots of 20 hanks ... = 200
2/40s Bleached (*reduced* 2/44s) ...	Reduced 2/42s.
40 knots { 20 knots of 2 hanks ... / 20 knots of 3 hanks ...	5 knots of 20 hanks ... = 100
2/50s Bleached (*reduced* 2/55) ...	Reduced 2/52s.
50 knots { 25 knots of 2 hanks ... / 25 knots of 3 hanks ...	6¼ knots of 20 hanks ... = 125
2/60s Bleached (*reduced* 2/66s) ...	Reduced 2/63s.
60 knots { 30 knots of 2 hanks ... / 30 knots of 3 hanks ...	7½ knots of 20 hanks ... = 150

[ENCLOSURE 3.]

Proposed amendments of, and additions to, the Indian Merchandise Marks Act, 1889 (as amended by Act IX of 1891).

Pages 12 and 13 of the Merchandise Marks Manual.

Clause III a.—The described count or number is greater or less than the actual count or number by more than 5 per cent., provided that the average count of the whole of the yarn in question is not greater or less than the described count. The described count in the case of reduced bleached yarns being held to be the higher number, provided the reduction does not exceed 10 per cent. in count and is clearly indicated on the bundles ; or

Clause III d.—In a bundle of yarn of any count under 50, described as being 5 lbs. in weight, the number of knots of 20 hanks each is not a quarter, or the number of knots of 10 hanks each is not half of the described count or number of the yarn.

In the case of bleached yarns the number of knots of 2 hanks and 3 hanks in equal proportions is not double the lower count number indicated on the bundle ; or

Clause III f.—In the case of bleached yarn, the described weight exceeds the actual weight by more than—

7½ per cent. in counts from 1 to 8.
5 per cent. in counts from above 8 to 18.
4 per cent. in counts from above 18 to 30.
2½ per cent. in counts from above 30 to 80.

But in the case of reduced yarns, as described in clause "a", double the above margins may be allowed.

No. 425 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 25th April 1912.

The UNDER SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT.

SIR,—I have the honour to acknowledge the receipt of your letter No. 2001 of 1912, dated 25th February, with enclosures, requesting the opinion of the Chamber of Commerce on the question of the

modification of the existing regulations concerning the make-up of imported grey and bleached yarns, and the reduction permissible in the count of the latter.

2. A Special Sub-Committee was appointed to deal with the matter and their Report, which met with the full approval of the Committee of the Chamber, was as follows :—

3. "Having considered the correspondence submitted, together with the proposed amendments of, and additions to, the Indian Merchandise Marks Act, 1889, as set forth in Enclosure 3 of the said correspondence, we recommend that a reply on the following lines be submitted to Government :—

Clause III (*a*). So far as India is concerned we are of opinion that the addition to this Clause is not advisable and that the original wording of this Clause as given on page 12 of the Merchandise Marks Manual, should remain unaltered.

Clause III (*d*). We approve the addition suggested and would also add before the words "the described count or number of the yarn" in the 3rd and 4th lines of this Clause :—

"or the number of knots of 5 hanks each is not the same as".

The additional paragraph to this Clauses is not approved and should be deleted.

Clause III (*f*) We are of opinion that no change is necessary in this Clause and that the additional para should be deleted."—I have, etc.,

C. H. ARMSTRONG,
Chairman.

H. G. WHEELER,
Secretary.

APPENDIX R.

INDIAN BARLEY IMPORTED INTO ENGLAND.

No. 5408 of 1912.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 8th June 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to communicate the following information regarding the condition of Indian barley imported into England.

2. Mr. Alfred Young, a member of the firm of Michell, Goodman, Young and Company, Limited, owners of the Stamford Hill Brewery, London, N., has informed the India Office that it has hitherto been the practice to mix with English barleys for brewing purposes the drier barleys of Smyrna or other semi-tropical countries. In 1911 Indian barley was placed on the English market and as its price was suitable, it was largely used in his brewery as well as in those of others. The earlier supplies which were sent to England were in good condition for preparing malt, but the later consignment were quite unsuitable as they contained about 30 per cent. of 'dead' grain. Mr. Young is trying to ascertain whether the barley became heated whilst it was stored in India or whether the damage occurred during the sea-voyage. He considers it desirable that Indian growers, middlemen and exporters should know that barley which is thus damaged will not suit English brewers and will not obtain a good price in England but that with proper care Indian barley is likely to command a fair price in English market.—I have, etc.,

R. D. BELL,
Under Secretary to Government.

No. 607 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 20th June 1912.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I am directed to acknowlege receipt of your letter; No. 5408, dated 8th instant, regarding the condition of Indian Barley imported into England, and to inform you that a copy of the letter has been sent to members of this Chamber for their information.—I have, etc.,

R. E. GREGOR-PEARSE,
for Secretary.

APPENDIX S.

PIECE-GOODS CONTRACTS.

TELEGRAM, DATED 24TH DECEMBER 1912.

From—MANCHESTER CHAMBER OF COMMERCE,

To—BOMBAY CHAMBER OF COMMERCE.

Following cablegram to-day sent Piece-goods Association, Ship Canal warehouses congested, will your Association agree to accept as evidence the receipt of neutral storage warehouse if such storage obtainable.

No. 40 OF 1913.

CHAMBER OF COMMERCE,
BOMBAY, 14th January 1913.

The SECRETARY, BOMBAY NATIVE PIECE-GOODS
MERCHANTS' ASSOCIATION,
Bombay.

DEAR SIR,—I am directed to inform you that a cable has been received from the Manchester Chamber of Commerce in connection with the recent congestion in the Ship Canal Company's warehouses,

and although it is understood that an extra steamer was put on which tended to relieve the congestion in December last, my Committee feel it is advisable that some definite understanding should exist between the members of your Association and the Importing Houses which will effect an easy settlement when difficulties of a like nature arise in the future.

It is suggested that if at any time merchants cannot get their goods carted away by the Ship Canal Company, owing to warehouses being full, storage in a neutral warehouse or the written refusal of the Canal Company to take goods, should be accepted as proof of delivery or shipment under a Contract.

My Committee put forward this proposal for the careful consideration of your Association, and I am to express the hope that your Committee will be pleased to recommend its adoption. It is also suggested that it might be advisable in this matter of freight for the members of your Association to have a permanent representative in Manchester who could keep them advised and generally act for them when occasion arises and this point also my Committee hope will be considered by your Association.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 131 OF 1912-1913.

BOMBAY NATIVE PIECE-GOODS MERCHANTS' ASSOCIATION,
BOMBAY, 29th January 1913.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

DEAR SIR,—We are directed by the Managing Committee to acknowledge the receipt of your letter No. 34, dated the 14th instant, and to say in reply thereto that the proposal of the Manchester Chamber of Commerce asking us to accept neutral storage warehouse receipt as evidence of shipment date has been rejected by the Association at the general meeting and so they regret they cannot accept it. We are, however, to explain that correspondence is going on with the local agents of the Conference Liners asking them to relieve shippers from the present difficulty as soon as possible, and

arrangements will also be made with them to meet the rush of cargoes in future and they hope the difficulty as the one experienced at present shall not recur in future.

As regards your suggestion to have a permanent representative of the Association in Manchester, we are directed to say that they will consider it later on.—Yours faithfully,

VITHALDAS D. GOVINDJI,
PURSHOTAM KANJI,
Hon. Joint Secretaries.

No. 120 OF 1913.

CHAMBER OF COMMERCE,
BOMBAY, 6th February 1913.

The SECRETARY, MANCHESTER CHAMBER of COMMERCE,
Manchester.

DEAR SIR,—I am directed to acknowledge receipt of your cable, dated 24th December last, regarding the recent congestion in the ship canal warehouses and to attach hereto for your information copies of correspondence which has passed between this Chamber and the Bombay Native Piece-Goods Merchants' Association in this connection.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX T.

LATE SHIPMENT OF PIECE-GOODS DUE TO STRIKES, ETC.

MANCHESTER CHAMBER OF COMMERCE,
6th December 1912.

Cotton Piece-Goods Contracts:

A Force Majeure Clause.

It is desirable to explain the circumstances in which it has been deemed advisable by the Board of Directors, to concur in certain proposals of the Cotton Spinners' and Manufacturers' Association to come to an agreement upon the terms of a *force majeure* clause for general insertion in all cotton piece-goods contracts to provide for

some alleviation of the difficulties in which manufacturers find themselves when they are prevented by strikes and by circumstances over which they have no control, from fulfilling the terms of these contracts so far as time conditions are concerned.

In May 1911, proposals were made to the Directors by The Cotton Spinners' and Manufacturers' Association to discuss this matter, but the Board declined, believing that merchants would not then be willing to agree to any limitation of their common law rights.

In March of this year, however, the Association, in again pressing for an interview with the Chamber, stated that they were determined to recommend all members of their local Associations not to enter into any contracts for the sale and delivery of cloth with any merchant, shipper, or agent, who was not prepared to agree to the insertion of a strike clause in such contracts. They announced that whilst most anxious to act in a conciliatory spirit, a "strike" clause must be conceded. Discussion ensued, and at first, they desired to be "covered" during the whole period of strike. This was declined. Several conferences took place, a proposal for two months' "cover" was requested and declined. Ultimately, the constituent members of the Association having been, with difficulty, induced to yield the point, their representatives agreed to accept one month.

The Conferences have been attended on behalf of the Chamber by a Joint Committee consisting of representatives of the India, China, General Foreign, Home and Colonial, and African Committees of the Chamber, who agreed to advise the Directors that one month might be accepted. The Board agreed to approve of the clause, subject to its acceptance by the various Committees of the Chamber interested. The India, China, General Foreign Committees and the African and Home and Colonial Sections have since each approved of the clause.

For the purpose of discussion, what is known as the "Calcutta" clause was put forward and the first two sentences of the *force majeure* clause on the annexed sheet is the one in question.

The Cotton Spinners' and Manufacturers' Association are satisfied that, in no circumstances, will any of their members be parties to a contract undertaken after the 1st February 1913, from which this clause is absent. Merchants need not, therefore, be under any apprehension that their position with regard to their competitors will be prejudiced by acceptance of the clause.

In the circumstances the Board of Directors recommend their members who are interested in the Cotton Piece-Goods Trade to adopt in their contracts the clause set out on the annexed sheet.

(Sd.) WILLIAM T. STUBBS,
President.

(Sd.) WALTER SPEAKMAN,
Secretary.

The MANCHESTER CHAMBER OF COMMERCE
AND
The COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATION,
(Formerly known as the North and North-East Lancashire Cotton Spinners' and Manufacturers' Association).

The Board of Directors of the Manchester Chamber of Commerce and the Central Committee of the Cotton Spinners' and Manufacturers' Association jointly recommend the insertion of the following clause in all contracts for the purchase or sale of cotton piece-goods, on and after February 1st, 1913, *viz*:—

"In case of any delay in delivery, due to occurrences such as storms, fire, war, tempest, frosts, flood, drought, strikes, lock-outs, accidents at Mills, Warehouses, Railways, Canals, and the like, or any other causes beyond human control, the buyers agree to take the goods, with the extension required, without allowance, if such extension does not exceed one month. Should a larger extension than one month be necessary, the buyers shall have the option of cancelling or accepting the delayed portion of their contract without an allowance in either case."

Notice of any probable delay in delivery arising from any of the above mentioned causes must be given within seven days after its occurrence, and in default of such notice, this clause shall not be operative. This clause may be shortly described as "The Manchester Cloth Delivery Clause."

(Sd.) WALTER SPEAKMAN, Secretary,
Manchester Chamber of Commerce.

(Sd.) JOHN TAYLOR,
(Sd.) F. A. HARGREAVES, } Joint Secretaries,
The Cotton Spinners' and Manufacturers' Association.

No. 40 OF 1913.

CHAMBER OF COMMERCE,

BOMBAY, 15th January 1913.

The SECRETARIES, BOMBAY NATIVE
PIECE-GOODS MERCHANTS' ASSOCIATION,
Bombay.

DEAR SIRS,—My Committee have had under consideration a copy of the clause which has recently been jointly recommended by the the Manchester Chamber of Commerce and the Central Committee of the Cotton Spinners' and Manufacturers' Association for insertion in all contracts for the purchase or sale of cotton piece-goods and which it is understood will come into force as from 1st February.

The Clause reads as follows:—

"In case of any delay in delivery, due to occurrences such as storms, fire, war, tempest, frost, flood, drought, strikes, lock-outs, accidents at Mills, Warehouses, Railways, Canals, and the like, or any other causes beyond human control, the buyers agree to take the goods with the extension required, without allowance, if such extension does not exceed one month. Should a larger extension than one month be necessary, the buyers shall have the option of cancelling or accepting the delayed portion of their contract without an allowance in either case."

In view of the difficulties which manufacturers have to contend with during the period of strikes, &c., a clause of this character is desirable for the following reasons:—

(1) That a clause of this character has already been incorporated in contracts at other Indian Ports, Calcutta and Madras and also in other markets.

(2) That as merchants in Manchester will have to buy on this understanding from 1st February next confusion and misunderstandings will arise if Bombay contracts do not conform.

(3) That if it is not adopted and merchants have to protect themselves by selling for a month later shipment than

the delivery they buy for, the Bombay market will be handicapped in its shipments and that for this and other reasons other markets will be favoured.

(4) That the operation of the clause can only affect a small percentage of orders, and to handicap the whole of the business by one month for this would be very prejudicial.

(5) That if merchants do not protect themselves by selling one month's later shipment they will have to include something in the cost of their goods to cover the risk and this will handicap Bombay as against other Indian markets.

My Committee trust you will give these various points your best consideration, and would also suggest in this connection that there should be an understanding that notice of any probable delay shall be given to the dealer here within seven days of the date on which the home buyer receives notice from the seller of such probable delay. My Committee are of opinion that it is very desirable that Bombay should come into line in this matter.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 132 of 1912-13.

BOMBAY NATIVE PIECE-GOODS MERCHANTS' ASSOCIATION,
BOMBAY, 29th January 1913.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are directed by the Managing Committee to acknowledge the receipt of your letter, dated the 15th inst., and to say in reply thereto that the strike clause as at present stands in the indent contract forms of local importing houses has worked well since four years past, and so they are not disposed to disturb the present arrangement.—Yours faithfully,

VITHALDAS D. GOVINDJI,
PURSHOTAM KANJI,
Hon. Joint Secretaries.

APPENDIX U.

SUPERFINE CLOTH.

No. 84-M.

CALCUTTA IMPORT TRADE ASSOCIATION,
CALCUTTA, 7th November 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay

DEAR SIR,—The Committee of the Calcutta Import Trade Association have been in correspondence with the Collector of Customs here regarding a ruling of the Customs in connection with a consignment of cotton flannelettes, made up in imitation of woollen Broad-cloth and stamped "Superfine Cloth." The ruling is to the effect that the word "Superfine" is a term which should be applied only to woollen Broad-cloth and that the word "Cotton" must be added when the material is not woollen. The Collector states that he is informed by the Collector of Customs, Bombay, that the practice there is to require that the term "Superfine Cloth" should, if used in connection with cotton fabrics, be accompanied by the word "Cotton." This practice was formulated, it is said, after consultation, in March 1911, with the Bombay Chamber who wrote as follows: "Superfine Cloth" is generally understood as a woollen cloth; and if made of cotton it should be, in the opinion of my Committee, be so defined.

This Association, and also the Piece-goods Sub-Committee of the Chamber of Commerce. I am to say, are unable to agree that a specific indication is required for cloth made of cotton, but before going further into the question with the Collector, the Committee would be glad if you would kindly inform them what goods exactly your Chamber had in view, and what were their special reasons for expressing the opinion above quoted.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

No. 1047 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 30th November 1912.

The SECRETARY, CALCUTTA IMPORT TRADE ASSOCIATION,
Calcutta.

DEAR SIR,—In reply to your letter, dated 7th instant, No. 84-M. I am directed to inform you that in the past "Superfine Cloth" was a term applied to woollen goods (broad-cloth) only, and when dealing with the question in 1911 the Committee of this Chamber had in view certain goods which were made of all wool, wool and cotton or cotton only. To avoid confusion and deception, it was considered advisable that "Superfine" by itself should continue to be understood as all wool; "Mixed Superfine" to be the term or marking for cotton and wool, and "Cotton Superfine" for all cotton, for purposes of the Sea Customs Act.

I am to add that my Committee and also the Import Sub-Committee are still unanimously of this opinion.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 100 M.

CALCUTTA IMPORT TRADE ASSOCIATION,
CALCUTTA, 9th December 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to acknowledge, with thanks, the receipt of your letter No. 1047, dated 30th November, in reply to my letter of 7th idem on the subject of the use of the word "Superfine" on cloth made of cotton.

I am directed to forward, for information, a copy of a letter which the Committee have addressed to the Collector of Customs here. The Committee would invite, on the grounds of promoting simplicity and uniformity of working, the co-operation of your Chamber in endeavouring to secure the adoption in Bombay of the principle advocated in the abovementioned letter.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

No. 98-M.

CALCUTTA IMPORT TRADE ASSOCIATION,
CALCUTTA, 7th December 1912.

From—The SECRETARY,
CALCUTTA IMPORT TRADE ASSOCIATION,
To—The COLLECTOR of CUSTOMS,
Calcutta.

SIR,—I am directed to acknowledge the receipt of your letter No. 9892, dated 16th October, on the subject of the use of the word "superfine" on cotton cloth.

2. In response to your invitation for an expression of the Committee's further opinion, I am directed to say that they adhere to the views put forward in their letter, dated 7th October. They consider it extremely undesirable to open up questions of the precise application of particular terms where, as in the present case, there is no attempt at misrepresentation. The Committee hold, notwithstanding the opinion expressed by the Bombay Chamber of Commerce, that the use of the term "superfine" on cloth made of cotton is in no sense a misrepresentation, or liable to mislead buyers. There can, however, be no objection to your requiring that the Customs Challan, *i.e.*, shipping document, shall state "Cotton," "Mixed" or "Woollen" as the case may be, as is at present done with shawls, etc.

3. I am to add that the Committee have submitted the correspondence to the Piece-Goods Sub-Committee of the Bengal Chamber of Commerce, and they also see no necessity for the change which your Department is contemplating. In the circumstances the Committee hope that the proposal will be allowed to drop, and that the instructions contained in your letter to Messrs. Kahn & Kahn, No. 8302, dated the 17th December last, will be rescinded.—I have, etc.,

H. M. HAYWOOD,
Secretary.

No. 1102 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 19th December 1912.

The SECRETARY,
CALCUTTA IMPORT TRADE ASSOCIATION.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 100-M., dated 9th instant, and its accompaniment, regarding the use of the word "Superfine" on cloth made of cotton, and to state that my Committee still adhere to the opinion expressed in their letter of the 30th ultimo on this subject.

It is felt that a mere entry on the Customs Challan to the effect that the goods are "Cotton Superfine" or "Mixed Superfine," would afford no protection whatever to the ultimate buyer, and my Committee regret they are therefore unable to support your contention in this connection.

To open up questions as to the precise application of particular terms may be undesirable, but in this case "Superfine" has for years been understood as all wool broad cloth or similar quality and my Committee are of opinion the term should not be used on "mixed" or "Cotton" goods which are not superfine.

My Committee much regret they are unable to co-operate with your Association in this matter, the opinions of the Import Sub-Committee and their own being quite unanimous.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX V.

PUBLIC HOLIDAYS.

No. 747 OF 1912.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 4th March 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 79, dated 22nd January 1912, I am directed to state that the Governor-in-Council approves of the suggestion that the Committee should be formed to advise on the festivals to be observed as public holidays in future. The Committee should be informed that the maximum number of holidays to be notified under the Negotiable Instruments Act should be 23—in addition to the 3 prescribed under section 25 of the Act, making 26 in all,—that since the holidays are notified under the Negotiable Instruments Act, they should be chosen principally with regard to the banking and mercantile (including trading and shopkeeping) interests and that since persons of various communities (European, Hindu, Musalman, Parsi, Jain and Jew) are concerned in these banking, mercantile, trading and shopkeeping interests, regard must necessarily be had to the convenience of these communities as well as to the interests of the bankers, merchants, traders and shopkeepers who are composed of persons from the various communities. I am to request that you will be so good as to consult the Chambers or Associations representing the banking, mercantile, trading and shopkeeping interests and to submit proposals for the constitution of the special committee.—I have, etc.,

R. D. BELL,

Under Secretary to Government.

No. 363 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 11th April 1912.

R. D. BELL, Esq., I.C.S.,
UNDER SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCIAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 747 of 1912, dated 4th ultimo, regarding the festivals to be observed as public holidays in future, and to inform you that the Committee of the Chamber have communicated with the Millowners' Association, Cotton Trade Association, Indian Merchants' Chamber and Bureau, Grain Merchants' Association and the Bombay Presidency Trades Association, and have received from each the name of a gentleman who is prepared to represent them on the Special Committee it is proposed to form in this connection.

2. In accordance, therefore, with the request contained in the latter part of your letter under reply, my Committee suggest that the following gentlemen may be nominated by Government to form a Special Committee for the purpose stated above :—

The Hon'ble Mr. C. H. Armstrong,
Chairman, Chamber of Commerce.

The Accountant General, Bombay.

The Collector of Customs, Bombay.

The Prothonotary, High Court.

Mr. R. Aitken, Bank of Bombay.

Mr. J. Greig Chartered Bank,
Exchange Banks' Representative.

The Chairman, Cotton Trade Association, Limited.

Mr. F. F. Gordon,
Bombay Presidency Trades' Association.

The Hon'ble Mr. Manmohandas Ramji,
Indian Merchants' Chamber and Bureau,

Mr. Lakhamsey Nappoo,
Grain Merchants' Association,

Sir Dinshaw M. Petit, Bart.,
Millowners' Association,

The Hon'ble Sir Sassoon David, Bart.,
Representing Jewish Community,

Mr. Mahomedbhoy Currimbhoy Ebrahim.
Representing Mahomedan Community

Sir Vussonji Tricumji, Kt.,
Representing Jain Community,

Mr. Purshotamdas Thakordas,
Representing Hindu Community.

One Government Official without vote.

After the appointment of the Committee, which will no doubt be duly advertised, a month or more should elapse before a meeting is called so that the different Communities may be given an opportunity of submitting representations on the subject.—I have, etc.,

C. H. ARMSTRONG,
Chairman.
R. E. GREGOR-PEARSE,
Acting Secretary.

No. 1787 OF 1912.

FINANCIAL DEPARTMENT,
BOMBAY CASTLE, 22nd May 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 363, dated 11th April 1912, I am directed to state, for the information of the Chamber, that Government approve of the nomination of the gentlemen proposed in paragraph 2 of the letter, with the addition of the name of the Hon. Sir Ibrahim Rahimtullah, Kt., C.I.E., to form the Special Committee to consider the question of festivals to be observed in future as public holidays under the Negotiable Instruments Act. The Hon. Mr. C. H. Armstrong should be the Chairman of the Committee and the Government representative without vote will be the Under Secretary to Government, Financial Department.

2. I am to forward, for consideration by the Committee, a copy of the Resolution regarding certain Mahomedan holidays moved by the Hon. Sir Ibrahim Rahimtullah at the meeting of the Legislative Council held on 10th May 1912.

3. I am also directed to inform you that notwithstanding the limit of 26 days referred to in my letter No. 747, dated 4th March 1912, the Committee are at liberty to consider the number of holidays notified under the Negotiable Instruments Act in other Provinces and in Sind, and, if they find it necessary, to submit, for the consideration of Government, the notification of holidays in excess of 26. They should, however, understand that the number 26 will not be exceeded unless extremely cogent reasons are shown for the excess.

4. I am also to forward a copy of the Press Note, No. 1784 of this date and to invite your attention to the concluding portion of it.—I have, etc.,

R. D. BELL,
Under Secretary to Government.

Accompaniment to Government letter, Financial Department, No. 1787, dated 22nd May 1912.

Copy of Resolution moved by the Hon. Sir Ibrahim Rahimtullah at the meeting of the Legislative Council held on 10th May 1912.—

> "That Government be requested to consider the propriety of notifying under the provisions of the Negotiable Instruments Act, the following two additional public holidays for the next year, *viz*:—
>
> The Ramzan Id and
> The Bare-vafat".

PRESS NOTE.

No. 1784 OF 1912.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 22nd May 1912.

The Committee appointed by Government in 1911 for the purpose of considering what days in the year 1912 should be recognised as public holidays under section 25 of the Negotiable Instruments Act

suggested that, in view of the number of requests for additional holidays which were received from different communities, the whole question of the festivals to be observed as Bank holidays should be rediscussed. The Governor in Council has therefore decided that a Special Committee representative of the different interests and communities should be formed to consider the question, so that when the festivals to be observed as Bank holidays are decided and approved by Government, the usual Holidays Committee need only fix the dates. The following gentlemen have been nominated to serve of the Committee:—

The Hon. Mr. C. H. Armstrong, Chairman, Bombay Chamber of Commerce, *Chairman*,

The Accountant-General,

The Collector of Customs, Bombay,

The Prothonotary and Registrar of His Majesty's High Court of Judicature, Original Side, Bombay,

Mr. R. Aitken (Bank of Bombay),

Mr. J. Greig (Chartered Bank of India, Australia, and China) Exchange Banks' representative,

The Chairman, Cotton Trade Association, Limited, Bombay,

Mr. F. F. Gordon (Bombay Presidency Trades Association),

The Hon. Mr. Manmohandas Ramji (Indian Merchants' Chamber and Bureau, Bombay),

Mr. Lakhamsi Nappu (Grain Merchants' Association, Bombay),

Sir Dinshah M. Petit, Bart., Millowners' Association, Bombay,

The Hon. Sir Sassoon David, Bart., representing the Jewish Community,

Mr. Mahomedbhai Currimbhai Ibrahim, representing the Mahomedan Community,

Sir Vasanji Trikamji, Kt., representing the Jain Community,

Mr. Purshotamdas Thakordas, representing the Hindu Community,

The Hon. Sir Ibrahim Rahimtullah, Kt., C.I.E., representative of the Mahomedan Community of Bombay City in the Legislative Council,

The Under Secretary to Government, Financial Department (without vote).

2. The Chairman of the Committee has been informed that since the holidays are notified under the Negotiable Instruments Act, they should be chosen principally with regard to the banking and mercantile (including trading and shopkeeping) interests, and that since persons of various communities (European, Hindu, Musalman, Parsi, Jain and Jew) are concerned in these interests, regard must necessarily be had to the convenience of these communities as well as to the interests of the bankers, merchants, traders and shop-keepers, who are composed of persons from the various communities. The maximum number of holidays to be notified should, if possible, be limited to 23, in addition to the 3 prescribed under section 25 of the Act, or 26 in all; but the Committee are at liberty to consider the number of holidays notified under the Act in other Provinces and in Sind, and, if they find it necessary, to submit for the consideration of Government the notification of holidays in excess of 26. It should, however, be understood that the number 26 will not be exceeded, unless extremely cogent reasons are shown. The Committee have also been informed that at least one month should elapse before they meet, so that the various communities may have an opportunity of submitting suggestions.

R. D. BELL,
Under Secretary to Government.

No. 3780 OF 1912.

FINANCIAL DEPARTMENT,
BOMBAY CASTLE, 19th November 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward, for your information, a copy of Government Resolution No. 3778 of this date, containing the orders of Government on the report of the Special Committee appointed to advise on the festivals to be observed as public holidays in the future.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

Holidays.

Report of the Special Holidays Committee appointed to consider what festivals should be notified as public holidays under the Negotiable Instruments Act.

No. 3778.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 19th November 1912.

Read Government Resolution No. 1784, dated 22nd May 1912.

Letter from the Secretary, Special Holidays Committee, No. 867, dated 28th August—10th September 1912 :—

> " With reference to your letter No. 1787, dated 22nd May 1912, I have the honour to attach hereto the report* of the Special Holidays Committee appointed for the purpose of considering what festivals should be observed in future, as public holidays under section 25 of the Negotiable Instruments Act. "

RESOLUTION.--After careful consideration of the report, the Governor in Council is pleased to accept, with the modifications indicated below, the recommendations made by the Special Holidays Committee.

2. Having regard to the opinion expressed by the Committee that they are in favour of a smaller number than 26 actual Bank holidays, Government is of opinion that the following five days may more appropriately be granted as sectional holidays than notified as holidays under the Negotiable Instruments Act :—

Day following the New Year's holiday.

Easter Monday.

Pajusan.

Kali Chaudas (*i.e.*, one of the three days of Divali).

New Year's Eve.

The New Year's day holiday is, under the Act, on New Year's day itself, and if that is a Sunday, on January 2nd ; and Govern-

* Printed as an accompaniment to this Resolution.

ment see no necessity to notify one day before and one day after that day as Bank holidays ; nor is there any need for a Bank holiday on Easter Monday. At Pajusan the Jains entirely suspend their own business for a whole week, but public business, trade, commerce, and banking are scarcely affected, and it makes no difference to the Jains whether one day or no day is recognized as a Bank holidays. In no other Province are more than two days notified as holidays, for the Divali festival and the third day, Kali Chaudas, which has hitherto been observed in this Presidency, may well be omitted.

3. On the other hand Government consider that all the three Mahomedan festivals, *viz.*, Bara Wafat, Ramzan Id and Bakri Id, should be allowed as holidays under the Negotiable Instruments Act in addition to Mohurrum which is usually notified under that Act. The Mahomedan community is large both in Bombay City and outside it, and the grant of four holidays is not too generous a recognition of festivals which are of very great importance to that community.

4. Further in view of the importance attached by the Parsi community to Zarthost-no-Diso, the Governor in Council is of opinion that it should also be allowed as a Bank holiday.

5. In accordance with the views expressed above the following festivals will in future be observed as public holidays under section 25 of the Act, besides the three days specified in that section :—

Maha Shivaratri	One day.
Holi	One day.
Bara Wafat	One day.
Ramzan Id	One day.
Bakri Id	One day.
Jamshedi Naoroz	One day.
Ramnavami	One day.
Easter	One day.
King's Birthday	One day.
Zarthost-no-Diso	One day.
Cocoanut Day	One day.
Gokul Ashtami	One day.

Parsi New Year	Two days.
Ganesh Chaturthi and Samvatsari (Sud 4th) (The day chosen to be the actual day of Ganesh Chaturthi)	One day.
Khordad Sal	One day.
Dassera	One day.
Divali	Two days.
Mohurrum	One day.
Day before Christmas day	One day.
Day following Christmas day holiday...	One day.

The total number of holidays will accordingly stand at 25, *i. e.*, there will be a reduction of one in the maximum number which was provisionally fixed by Government in the first instance. In view of the definite statement of the Committee that a less number of Bank holidays is favoured, the Governor in Council has, notwithstanding this reduction, decided to accept the proviso suggested by it at the close of paragraph 1 of its report.

6. As, under the application of the proviso, no extra days will be allowed (1) on account of holidays falling on Sundays and (2) on account of two or more holidays falling on the same day and as the festivals which are to be notified as holidays will not be subject to alteration, the Governor in Council is of opinion that henceforth it is unnecessary to appoint a Committee to fix the days to be notified for a particular year.

7. The thanks of Government should be conveyed to the members of the Special Holidays Committee for the valuable assistance they have rendered in the examination of the question.

C. W. A. TURNER,
Under Secretary to Government.

To

The Commissioner in Sind,

The Accountant General,

The Collector of Customs, Bombay,

The Secretary and Treasurer, Bank of Bombay,

The Prothonotary and Registrar of His Majesty's High Court of Judicature, Original Side, Bombay (by letter No. 3779, dated 19th November 1912),

The Editors' Tables and Editors of Newspapers,

All Registered Libraries,

The Oriental Translator to Government (with a request that the Resolution alone may be translated into Gujarati, Marathi, Kanarese and Urdu and the translations supplied to the Editors of the Vernacular Newspapers concerned),

The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,

The Political Agent, Savantvadi,

The Separate Department of the Secretariat (for the Reading Room for the Members of the Legislative Council),

The Non-Official Members of the Legislative Council,

The General Department of the Secretariat,

The Chairman, Chamber of Commerce, Bombay,
R. Aitken, Esq.,
J. Greig, Esq.,
The Chairman, Cotton Trade Association, Ltd., Bombay,
F. F. Gordon, Esq.,
The Hon. Mr. Manmohandas Ramji,
Lakhamsi Nappu, Esq.,
Sir Dinshah M. Petit, Bart.,
The Hon. Sir Ibrahim Rahimtullah, Kt., C.I.E.,
The Hon. Sir Sassoon David, Bart.,
Mahomedbhai Currimbhai Ibrahim, Esq.,
Sir Vasanji Trikamji, Kt.,
Purshotamdas Thakordas, Esq.
} *By letter.*

Accompaniments to Government Resolution, Financial Department, No. 3778, dated 19th November 1912.

Report of the Special Holidays Committee nominated by the Government of Bombay for the purpose of considering what festivals should be observed in future as public holidays under section 25 of the Negotiable Instruments Act.

We, the undersigned, having met in accordance with the terms contained in Press Note No. 1784, dated 22nd May 1912, have the honour to report as follows :—

The petitions from the various communities and from individuals have received careful consideration and the following list of festivals, now recommended for recognition as public holidays under the Negotiable Instruments Act, has been prepared after very fully discussing the question from all points of view :—

New Year's holiday	... One day	... Christian.
Day following New Year's holiday	... One day	... „
Maha Shivratri ...	... One day	... Hindu.
Holi	... One day	... „
Bara Wafat and/or Ramzan and/or Bakri Id	... Two days	... Mahomedan.
Jamshedi Naoroz	... One day	... Parsi.
Ramnavami ...	... One day	... Hindu.
Easter	... Three days.	Christian.
King's Birthday ...	... One day	... .
Cocoanut Day ...	... One day	... Hindu.
Gokul Ashtami ...	... One day	... „
Parsi New Year ...	... Two days	... Parsi.
Ganesh Chaturthi and Samvatsari (Sud 4th) (The day chosen to be the actual day of Ganesh Chaturthi)	... One day	... Hindu and Jain.
Pajusan ...	... One day	... Jain.
Khordad Sal ...	... One day	... Parsi.
Dassera ...	... One day	... Hindu.
Divali... ...	... Three days	„
Mohurrum ...	... One day	... Mahomedan.
Day before Christmas	... One day	... Christian.
Christmas day ...	... One day	... „
Day following Christmas day holiday ...	... One day	... „
New Year's Eve ...	... One day	... „
Total ...	28 days.	

Although the Committee recommend this increase of two days accounted for by the inclusion of two additional Mahomedan holidays, they desire to state that they are not in favour of more than 26 actual Bank holidays, in fact a less number is favoured; and they make this recommendation subject to the proviso that whenever any of the festivals falls on a Sunday (except such as are already provided for in the Negotiable Instruments Act) such festival or festivals shall not be gazetted as public holidays under the Act for that particular year, and further that should any two of the festivals fall on the same day, one holiday only shall be gazetted.

2. After carefully investigating actual dates, the Committee have arrived at the conclusion that the number of actual holidays will not average more than 26; but should there be less in any one year, it is recommended that an additional Mahomedan holiday be given (one of those mentioned in the group of three) to bring the actual number up to 26. Although the Mahomedan members of the Committee have not signified their acquiescence, we recommend that Bara Wafat be the day chosen.

3. A copy of the proceedings of the last meeting of the Committee is attached hereto for information.

C. H. ARMSTRONG,
Chairman.
R. AITKEN,
J. MULLER,
MAHOMEDBHOY CURRIMBHOY,
J. GREIG,
SASSOON DAVID,
VASANJI TRIKAMJI,
PURSHOTAMDAS THAKORDAS,
M. M. S. GUBBAY,
A. M. KAJIJI,
F. F. GORDON,
LAKHAMSEE NAPPOO.
{ See my minute of dissent,
IBRAHIM RAHIMTOOLA.
MANMOHANDAS RAMJI,
{ Subject to my minute,
DINSHAW PETIT.
R. E. GREGOR-PEARSE,
Secretary, Holidays Committee.

NOTE.—Mr. W. H. Michael left Bombay. Mr. R. D. Bell left for Europe.

BOMBAY, 26th July 1912.

Proceedings of the Meeting of the Special Holidays Committee held on Tuesday, the 23rd July 1912, *at* 1 *p. m. in the rooms of the Chamber.*

Present :—

The Hon. Mr. C. H. Armstrong (Chairman),

The Accountant-General, Bombay,

The Collector of Customs, Bombay,

The Prothonotary, High Court,

The Chairman, Cotton Trade Association, Limited,

F. F. Gordon, Esq. (Presidency Trades Association),

The Hon. Mr. Manmohandas Ramji (Indian Merchants Chamber),

Sir Dinshaw M. Petit, Bart. (Millowners' Association),

The Hon. Sir Sassoon David, Bart.,

Mahomedbhai Currimbhai Ebrahim, Esq.,

Purshotamdás Thákordas, Esq.,

The Hon. Sir Ibráhim Rahimtoola, Kt., C.I.E.,

The Under Secretary to Government, Financial Department,

R. E. Gregor-Pearse (Secretary, Holidays Committee).

The list of holidays, after the various suggestions which were brought forward at the previous meeting were given effect to, totalled 32 days.

In opening the proceedings of the present meeting the Chairman suggested that the Jain holiday "Samvatsari", Sud 4th, should be bracketted with the Hindu holiday "Ganesh Chaturthi" and that the day chosen for this joint holiday should be the actual day of Ganesh Chaturthi. This reduced the number of days to 31.

The suggestion was unanimously agreed to.

The desirability of further reducing the list was then considered, and after a lengthy discussion, it was decided to delete from the list the following days :—

Zarthost-no-Diso.

Samvatsari, Sud 14th.

The list of suggested holidays thus standing at 29.

The Chairman then stated that in his opinion the question remaining to be decided was which of the four following holidays should be disallowed, so as to bring the total number down to 28 :—

The Pajusan holiday of the Jains.

The 2nd of January.

The 1st day (Kali Chaudas) of the Divàli holidays.

One of the additional Mahomedan holidays.

A general discussion took place and finally Mr. F. F. Gordon proposed—

That one of the additional Mahomedan holidays be taken out of the list.

The Hon. Sir Ibráhim Rahimtoola, Kt., C.I.E., proposed the following amendment :—

"That the 2nd January should be allowed as a public holiday only when the number of actual days falls below 26 in any year owing to holidays falling on Sundays or to two holidays falling on same day."

On being put to the meeting this amendment was lost, four voting for, five voting against, and three abstained from voting.

The Hon. Sir Sassoon David, Bart., then put forward the following amendment :—

"That only 28 days be allowed ; and that if in any year there are more than two public holidays falling on Sundays, or two holidays falling on same day, one extra Mahomedan holiday be allowed for that year."

On being put to the meeting this amendment was carried, nine voting for, three voting against.

The Hon. Sir Ibráhim Rahimtoola, Kt., C.I.E., then proposed a further amendment as follows:—

> "That Kali Chaudas, 1st day of Divali, should be allowed as a public holiday only when the number of actual days falls below 26 in any year, owing to holidays falling on Sundays or two holidays falling on same day."

On being put to the meeting this amendment was lost, three voting for, seven voting against, and two abstained from voting.

The Hon. Sir Ibráhim Rahimtoola, Kt., C.I.E., then proposed a further amendment as follows:—

> "That Government be informed that this Committee is divided on the question as to which holiday, out of the list of 29 herewith attached, should be deleted in order to bring the total down to 28, and we therefore request that in view of the fact that some days will be saved in consequence of holidays falling on Sundays and probably two holidays falling on same day, and in view of the further fact that the total number of public holidays in Sind is 29 in each year, this Committee recommends that the same number, *viz.*, 29, should be recognised as public holidays for the Presidency proper."

On being put to the meeting this amendment was lost, three voting for, five voting against, and four abstained from voting.

The Chairman then put to the meeting the Hon. Sir Sassoon J. David's amendment as the substantive proposition, and on being put to the vote it was carried.

The proceedings then terminated.

(Sd.) R. E. GREGOR-PEARSE,
Secretary, Holidays Committee.

Minute of dissent by Sir Ibráhim Rahimtoola, Kt., C. I. E.

I cannot agree with the report of the majority of the Committee. In the Press Note issued by Government constituting the Holidays Committee, Government state "that in view of the number of

requests for additional holidays received from different communities, the whole question of the festivals to be observed as Bank holidays should be re-discussed." There appeared to be a strong feeling amongst the majority of the Committee against this being done and the little discussion which actually took place at the last meeting of the Committee in connection with the limited number of holidays mentioned by the Chairman was hardly approved. The prevailing feeling was that as the total number of Bank holidays was to be increased from 26 to 28, the two additional days should be granted to the Musalman Community and that all the holidays previously recognised should not be disturbed. This attitude can hardly be regarded as consistent with the specific instructions conveyed by Government. What Government desired the Committee to do was to rediscuss the whole question of the festivals to be observed as Bank holidays, and I think it was the duty of the Committee to have fully enquired into the relative importance of each of the holidays to be recommended and those alone should have been accepted as could have been amply justified. I know the discharging of this onerous duty was difficult, and in view of the prevailing feeling in the Committee I expressed my readiness to agree with the suggestion which Mr. Michael, the Accountant General, made to the Committee, when the list was brought down to 29 days, that the Committee should recommend all these 29 days for acceptance by Government subject to the elimination of those holidays which fell on Sundays in any year and the saving of days effected by two recognised holidays falling on the same day. Mr. Michael added that if Government egarded 29 days as too many and desired to restrict the number of days to 28 they should be asked to omit one of the following four days :—

Pajusan,

2nd of January,

Kali Chaudas and

One of the additional Mahomedan holidays.

The Committee did not appear to be favourable to such a reasonable solution of the question, though it was not put to the vote. At the suggestion of the Chairman, the Committee then proceeded to consider each one of these days. The copy of the

proceedings of this meeting which is attached to the report gives full information as regards the resolutions and amendments which were discussed. The general feeling in the Committee being in favour of retaining " Pajusan " it was allowed to remain. It is however interesting to note that the recognition of this day as a Bank holiday has never been recommended by the Holidays Committee which met every year under the orders of Government. About three years ago the list forwarded by this Committee to Government was altered by the Hon. Sir John Muir-Mackenzie by inserting this day in the list for another holiday which fell on a Sunday. It has since been continued as a Bank holiday.

It was then proposed that the 2nd of January be eliminated from the list of Bank holidays to reduce the number to 28. On being put to the vote this amendment was rejected by 4 votes against 5. It should therefore be noted that the recognition of the 2nd of January as a Bank holiday was allowed by a majority of one. In view of the discussion which took place at the meeting I have since looked up the lists of Bank holidays sanctioned for the other Provinces in India and I find that the 2nd of January is not a Bank holiday in any one of the other five Provinces. Madras, West Bengal, Eastern Bengal and Assam, the United Provinces of Agra and Oudh, and the Punjab do not recognise this day as a Bank holiday. When there is not a single Province in India which accepts the 2nd of January as a valid holiday it is the Bombay Presidency alone which has to satisfy the claims of four communities instead of three which all the other Provinces have to consider, which insists upon this day being so recognised. The Negotiable Instruments Act lays down that the 1st of January shall be a Bank holiday, but if it falls on a Sunday, then alone the 2nd of January should be so declared. Every other Province in India accepts this direction, while Bombay alone wants to have the 2nd of January as a Bank holiday always and in every year, I venture to submit this cannot be justifiable.

With reference to the Kali Chaudas the case is equally strong. No. justification was forthcoming why this day should also be declared as a Divali Bank holiday. The result of a reference to other Provinces in this case also is equally convincing. The Punjab, Madras, Eastern Bengal and Assam, and the United Provinces have only one

day as Bank holiday for the Divali festival. Western Bengal has two days for this festival, while Bombay insists upon having three.

I would not out of regard for the feelings of the sister communities raise these points, were it not made imperative in consequence of the attitude of the majority of the Committee in connection with Mahomedan holidays. If my community has all these years remained under a manifest injustice and the other communities have in consequence enjoyed a larger number of days as holidays, is that a sufficient reason to perpetuate such injustice in order that the sister communities should continue to secure those days as Bank holidays for which there never has been adequate justification ?

I will now examine the relative importance of some holidays accepted all these years as compared with the Mahomedan holiday which the Committee desire to put in the subsidiary list. The Christian community secure 6 days out of 28 as Bank holidays, three for the birth and three for the death of their Prophet. The Hindu community secure three days, one for each of the birthdays of their Gods. The day of the birth of the Parsi Prophet is a Bank holiday, while the day of the birth and death of the Prophet of Islam is not regarded as a Bank holiday unless there is a saving of three days in the year in consequence of some of the holidays falling on Sundays or more than one recognised holiday falling on a common day. I venture to submit that in view of the principle applied to all the other communities it is manifestly unreasonable that the Mahomedan should be placed in such an inferior position, especially when the days allowed to the sister communities are the days of the birth of their Prophets, in the case of the Mahomedans it is a day more sacred in consequence of being the day both of the birth and death of their Prophet, I need hardly point out that this sacred day of the Musalmans is proposed to be relegated to the subsidiary list in order to secure for the Christians as a permanent holiday the 2nd of January and to the Hindus the day of the Kali Chaudas, both of which are in no other Province of India regarded as valid Bank holidays.

I have been throughout reluctant to enter into the merits of the different holidays allowed to sister communities and it was for that reason that in my speech in the Legislative Council I deliberately

directed my remarks to securing an increased number of Bank holidays for this Province. Realising the invidious nature of a discussion of this character and knowing the views of Government in regard to an undue increase in the total number of days to be allowed as Bank holidays, I restricted my request to the very minimum that should be granted to the Musalmans. As I have repeatedly pointed out both in the Legislative Council and at the meetings of the Holidays Committee the four days for which I have been pressing are Mahomedan holidays not only in Bombay, not only in India, but throughout the Mahomedan world, and I cannot therefore agree to one of them being put down in the subsidiary list. In the face of the decision of the Committee to recognise such days as are not recognised as Bank holidays in any other part of India, their recommendation is manifestly untenable. With a view to meeting the wishes of the Committee and to secure an unanimous recommendation I moved at the close of the proceedings the following amendment :—

> That Government be informed that this Committee is divided on the question as to which holiday, out of the list of 29 herewith attached, should be eliminated in order to bring the total down to 28, the Committee recommended that in view of the fact that some days will be saved in each year in consequence of holidays falling on Sundays and two holidays falling on the same day and in view of the further fact that the total number of holidays in Sind is 29 in each year, the same number of 29 should be recognised as Bank holidays for the Presidency proper.

This amendment was rejected by three votes for and five against, as many as four members abstaining from voting one way or the other.

I have since worked out a statement of the Bank holidays for each year from 1912 to 1930 on the assumption that the Committee had decided to recommend all the 29 days for the sanction of Government. I have done this in view of the feeling in the Committee that the number of actual days on which the Bank should be closed should not as far as possible exceed 26 days. I attach to this minute the lists I have prepared for each year up to 1930.

If my amendment quoted above had been accepted the result would have been as follows:—

Year.	No. of holiday recommended.	No. of holidays falling on Sundays.	Common No. of days for two holidays.	No. of days saved.	Actual No. of holidays.
1912	29	3	1	4	25
1913	29	...	2	2	27
1914	29	4	...	4	25
1915	29	4	...	4	25
1916	29	7	...	7	22
1917	30	4	...	4	26
1918	29	1	2	3	26
1919	29	2	...	2	27
1920	29	3	...	3	26
1921	29	4	...	4	25
1922	29	6	..	6	23
1923	29	3	1	4	25
1924	29	4	1	5	24
1925	29	4	...	4	25
1926	29	3	...	3	26
1927	29	4	1	5	24
1928	29	2	1	3	26
1929	29	5	1	6	23
1930	29	3	...	3	26

In the year of 1917, two Bara Wafats in consequence of the lunar year.

It will be observed from the above summary that if the Committee had recommended 29 days and avoided the invidious distinction which they have decided to make, the result would have been that only twice in the course of nearly 20 years, the number of actual days would have been more than 26 and that by one only, while the average number of days would have been a little under 25 days. By sanctioning one day more than 26 only twice in the course of nearly 20 years, as against a saving of 21 days during the same period the Committee would have secured for two sister communities as Bank holidays the 2nd of January and Kali Chaudas, in spite of these being not recognised in other parts of India, avoided creating an invidious distinction and secured the principle that there should not be as a rule more than 26 actual days on which the Banks should be closed.

I earnestly trust that in view of the reasons which I have advanced the Committee will reconsider their decision and agree to recommend unanimously to Government that the entire list of 29 days should be declared, as public holidays under the Negotiable Instruments Act subject to the elimination of those holidays which fall on Sundays in any year and the number of days saved in consequence of two holidays falling on the same day. If the Committee adhere to the decision they have already arrived at by a narrow majority, then I trust my minute of dissent with the list attached will be forwarded to Government for their favourable consideration.

IBRAHIM RAHIMTOOLA.

21st August 1912.

I have duly signed the Report of the Holidays Committee subject to the following remarks :—

> I would in the first place insist on its being stated clearly in the body of the Report itself that the decision to drop the "Zarthost-no-Diso" from inclusion into the list of the Gazetted Holidays was not unanimous. The actual decision of votes should be mentioned instead of merely passing it off with the remarks "it was decided."

I would also impress the supreme importance of the extra holiday asked for by my community, by reason of its being to them, what Easter holidays are to the Christians. It would be advisable therefore, out of deference to the sentiments of my community to see to the inclusion of this day, by increasing the actual number of Gazetted Holidays. Should this be not feasible, either the 2nd January or the Kali Chaudas could without any difficulty be dropped as both of these holidays are absolutely unimportant when compared to the "Zarthost-no-Diso."

10th September 1912.

DINSHAW PETIT.

No. 1046 OF 1912.

CHAMBER OF COMMERCE,

BOMBAY, 29th November 1912.

The SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,—I have the honour on behalf of my Committee to address you with reference to Government Resolution No. 3778, regarding the festivals to be observed in future as Public Holidays under the Negotiable Instruments Act which was received with your letter No. 3770, dated 19th instant.

2. The list of Holidays notified in this Resolution has caused the greatest surprise and disappointment to the members of this Chamber, for it appears to them that the banking and commercial interests of the City have been overlooked and that, as stated in the notification, holidays have been given for reasons altogether unconnected with the commercial life of Bombay. Bank holidays under the Negotiable Instruments Act should undoubtedly be closely identified with the commercial life of the City and any departure from this principle will certainly cause the greatest inconvenience.

3. The list of holidays recommended by the Special Committee appointed by Government for this purpose although open to criticism, is on the whole satisfactory, and is one which Government might well, in the opinion of my Committee, have adopted as it stood. In altering this well considered list Government have omitted three Christian holidays, one Hindu and one Jain and instead have introduced one Mahomedan holiday, admittedly for reasons unconnected with commerce or banking, and one Parsee holiday for reasons which are not stated and are not apparent. The omission of the Jain holiday "Pajusan" is not objected to by my Committee, and its inclusion in the list submitted to Government is believed to be due solely to the fact that this Festival was introduced into the list a few years ago by Government for reasons which were however not very clear. It was, it may be pointed out, because of this departure from the recognised list that numerous petitions were subsequently received for additional Holidays.

4. The omission of one of the Hindu Holidays of Divali is not approved by my Committee, for ordinary business is dislocated by the Divali Festival, and it is moreover extremely doubtful if any Hindu Clerk will attend office during the three days of its celebration; in which case it is difficult to understand how the work of Banks and Mercantile Offices is to be carried on; and further it does not seem wise to spoil a three days' Holiday in the manner suggested. My Committee would respectfully submit that to those who have to live and work all the year round in the trying climate of Bombay, Holidays of three or four days' duration are infinitely more desirable than an odd day in the middle of a week, which, from the point of view of a beneficial holiday, is of no use to any one. In the list now published Easter has been broken into; Divali interfered with and the Christian New Year Holidays, which come at such an excellent time of the year for a thorough change, practically abandoned.

5. The omission of Easter Monday from the list is universally condemned as it is a Holiday recognised all over Europe and also, it is understood, in America. It has always been a Holiday in Bombay and in other Presidencies and as it follows three closed days it is absolutely useless for foreign mercantile and banking houses to remain open; no telegrams can be exchanged with Europe and business all over the world is at a complete standstill on this day.

6. The omission of 31st December from the list is also strongly objected to and by the banking community more especially, for it is on this day that certain departments, particularly in the Presidency Banks, close all their accounts and open fresh ones for the New Year. The work entailed by these transfers is very heavy and can only really be done on a Holiday under the Negotiable Instruments Act. It is true, in the published list, Sectional Holidays are granted on Easter Monday, 31st December and the day following the New Year Holiday, but my Committee do not understand what is meant by "Sectional Holidays" for Commerce and banking, for it is obvious that if a Bank is open the Christian Staff must be present and equally obvious that if a foreign Mercantile Office is open the Christian Staff must also be there. Sectional Holidays on these days have therefore no meaning and whatever may be the ultimate fate of this list these Christian Sectional Holidays should be removed.

7. My Committee respectfully request that Government will be pleased to receive at a very early date a deputation from the Chamber, with a view to revising the list now published and bringing it more into line with the banking and commercial needs of this City.—I have, etc.,

C. H. ARMSTRONG,
Chairman,
R. E. GREGOR-PEARSE,
Secretary.

No. 4037 OF 1912.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 5th December 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,— I am directed to acknowledge receipt of your letter No. 1046, dated 29th ultimo, on the subject of the notification of public holidays under the Negotiable Instruments Act and to state that the Governor in Council is pleased to accede to the request made in paragraph 7 of that letter. I am to inform you that the Hon. Sir Richard Lamb will be prepared to receive the deputation from the Chamber of Commerce at 1 P. M. on Monday the 9th instant at the Secretariat. It is hoped that the date and time fixed will be convenient to your Committee.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

No. 4072 OF 1912.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 6th December 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,— In continuation of Government letter No. 4037, dated 5th December 1912, on the subject of the notification of public holidays under the Negotiable Instruments Act, I am directed to inform you

that the Hon. Sir Richard Lamb will be prepared to receive the deputation from the Chamber of Commerce at 3-30 P. M. instead of 1 P. M., on Monday the 9th instant, at the Secretariat.— I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

No. 4288 OF 1912.

FINANCIAL DEPARTMENT,
BOMBAY CASTLE, 18th Decemer 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to inform you that after careful consideration of the representations made by the deputation from the Chamber of Commerce which waited on Sir Richard Lamb on the 9th instant on the subject of public holidays to be notified under the Negotiable Instruments Act, the Governor in Council has decided to include the 31st December, Easter Monday and the 3rd day of Divali in the list of holidays but is of opinion that no strong grounds exist for modifying the orders under which the day after the New Year's day holiday is to be excluded in future.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

No. 4348 OF 1912.

FINANCIAL DEPARTMENT,
BOMBAY CASTLE, 23rd December 1912.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 4288, dated 18th December 1912, I am directed to forward a copy of Government Resolution No. 4283, dated 18th December 1912, regarding the additional festivals to be observed in future as public holidays under the Negotiable Instruments Act.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

Holidays.

Declaration of certain days as public holidays under the Negotiable Instruments Act.

No. 4283.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 18th December 1912.

Read again Government Resolution No. 3778, dated 19th November 1912.

Letter from the Chamber of Commerce, Bombay, No. 1046, dated 29th November 1912.

Government letter No. 4037, dated 5th December 1912, to the Chairman, Chamber of Commerce, Bombay.

Government letter No. 4072, dated 6th December 1912, to the Chairman, Chamber of Commerce, Bombay.

Letter from the Chairman, Millowners' Association, Bombay, No. 267, dated 10th December 1912.

Letter from the Chairman, Bombay Native Piece-goods Merchants' Association, No. 44, dated 11th December 1912.

RESOLUTION.—On consideration of the representations received from the Chamber of Commerce, Bombay, the Bombay Millowners' Association and the Bombay Native Piece-goods Merchants' Association, the Governor in Council is pleased to declare that the following days should be observed as public holidays under the Negotiable Instruments Act in addition to those mentioned in paragraph 5 of Government Resolution No. 3778, dated 19th November 1912 :—

(1) Easter Monday.

(2) Kali Chaudas.

(3) New Year's Eve.

C. W. A. TURNER,

Under Secretary to Government.

No. 267, dated 10th December 1912.

The CHIEF SECRETARY TO GOVERNMENT,
Financial Department.

SIR,—I am directed to acknowledge receipt of your letter No. 3780, dated 19th ultimo, together with a copy of Government Resolution No. 3778, containing the orders of Government on the report of the Special Holiday Committee appointed to advise on the festivals to be observed as public holidays for the future.

2. My Committee observe that the Jain holiday Pajusan has been omitted from the list of holidays on the grounds that public business, trade, commerce and banking are scarcely affected thereby, although the Jains themselves suspend their business for a whole week during this festival. It is agreed that public holidays under the Negotiable Instruments Act should be considered principally from the point of view of the banking and mercantile interests of the Presidency, and holding this opinion with Government, my Committee suggest that Easter Monday, New Year's Eve and Kali Chaudas might be included in the list.

3. Easter Monday is a generally recognised holiday throughout the commercial world; New Year's Eve is an important day in banking circles, especially the Presidency Banks, as it is understood that on this day certain departments close all their accounts and open fresh ones for the new year. The exclusion of Kali Chaudas from the list will also cause a deal of inconvenience to business houses in Bombay, as it is extremely doubtful if any Hindu will attend office during the usual three days' celebration of the Divali festival.

4. My Committee submit that the requirements of the case are not met by notifying these three days as sectional holidays, because of the enormous percentage of Christian and Hindu employees in the Banks and general offices. The percentage of Mahomedan employees does not represent two per cent. of the whole, and therefore sectional holidays for this community can be granted without materially affecting the general routine of business.—I have, etc.,

DINSHAW PETIT,
Chairman, Millowners' Association, Bombay.

R. E. GREGOR-PEARSE,
Secretary, Millowners' Association, Bombay.

No. 44, dated 11th December 1912.

The CHIEF SECRETARY TO GOVERNMENT,
Financial Department.

SIR,—With reference to the recent notification of the Government regarding the Bank Holidays, my Committee note with deep regret that the important Hindu holiday of "Kali Chaudas" is cancelled from the list. This holiday is observed by all the classes of the Hindu community to which large percentage of the clerical staff of the Banks and other commercial offices belong.

It would therefore appear to be impossible for these offices to carry on their work in the absence of Hindu clerks, who would absent themselves on that day, it being considered a sectional holiday for the Hindus.

There would consequently be a heavy congestion of work, and perhaps it would lead to clerical errors and a serious lapse in organization.

The reason of the "Kali Chaudas" not being observed as a holiday in other Presidencies is due to the fact that each Presidency has got different customs and different traditions. Thus, in Bengal, Durga Puja holidays are considered important, while in the United Provinces "Ramnavmi" and "Nagpancham" are considered important.

Under the circumstances, my Committee hope that the Government will be pleased to reconsider their decision and to declare "Kali Chaudas" as Bank Holiday.—I have, etc.,

MANMOHANDAS RAMJI,
Chairman, Bombay Native Piece-goods Merchants' Association.

No. 33 OF 1913.

CHAMBER OF COMMERCE,
BOMBAY, 13th January 1913.

The UNDER SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 4288 of the 18th ultimo, intimating that the Governor in Council has decided to include the 31st December, Easter Monday,

and the third day of Divali in the list of public holidays to be notified under the Negotiable Instruments Act, and as these are days on which business is either interrupted locally or in foreign markets or on which it is a convenience for the Banks to be closed, my Committee are much obliged for these additions to the list which are greatly appreciated by Banking and Commercial interests in this City.

2. The list as now revised has again been carefully considered by my Committee and in view of the instructions contained in Government Notification No. 1784, dated 22nd May 1912, that the list of holidays was to be considered principally from the point of view of Banking and commercial interests I am asked to say that certain days are still included which might, my Committee think, very well have been omitted and to advise that as a permanent list of Holidays to be notified under the Act the new list is not considered the best possible when all the circumstances are taken into consideration.—I have, etc.,

C. H. ARMSTRONG,
Chairman.

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX **W.**

THE HON'BLE MR. GILLAN'S VISIT TO THE CHAMBER.

The Hon. Mr. Gillan, Acting Finance Member to the Government of India, paid a visit to the Chamber of Commerce on Wednesday, 24th July 1912, when a discussion on Railway and General Financial matters took place.

The Chairman, The Hon'ble Mr. C. H. Armstrong, in opening the proceedings, said "I only intend to take up the time of the meeting with a few introductory remarks as what we really wish for is a discussion on the questions of which we have given you

notice. The most important of these at the present moment is undoubtedly railway finance, and we shall be very glad of any information you can give us on the subject. We have had an interview quite lately with Sir T. R. Wynne, and railway difficulties during the past season have frequently been under our consideration. As you are probably aware we have addressed the Railway Board on the subject and we also sent telegrams to London in connection with the deputation to Lord Crewe. The whole question seems to resolve itself into one of more money, and this I think is now fully recognised both by the Government of India and by the Secretary of State. The amount recommended by the Mackay Commission was an annual sum of 12½ millions, but we are inclined to think that a larger figure than this is now necessary for some years, at any rate; and we are quite convinced that the 9 millions that have been allotted this year are altogether insufficient. We shall be very sorry indeed if the construction of new lines is delayed for want of money, for compared with other countries as regards size, trade and population, the mileage of India is very small. The trade of India is rapidly increasing and we are inclined to think will continue to increase, and the railways in in our opinion should be kept well ahead of the traffic; for, if not, the export business of this country will be very greatly hampered and much trade will be lost. We quite recognise that there are many difficulties in the way of providing additional funds, but in the first place we should like to see some alteration in the system under which grants are given. There should be no such thing in our opinion, for instance, as lapsed grants. We should be glad to see a different system inaugurated, as we cannot but feel that when a large sum lapses owing, in all probability, to its having been allotted too late in the year for the money to be spent that this lapse in some way prejudices the railway grant for the next year and that under the present system it is almost impossible for railways to lay out a comprehensive programme.

As regards the raising of additional money I do not propose to suggest how this can be done, as I know the question is under discussion not only in this country but in London. I can only say that we are of opinion that there is a large amount of money available at the present time in this country for investment, and I think that last week Government might have raised a five crore loan without any difficulty at 3½ per cent. As regards the further amounts that

are required I can only say that Port Trust, Municipal and Improvement Trust 4 per cent. Bonds are very popular on this side of India. At the present time Port Trust Bonds stand at a premium, to-day's quotation being about Rs. 105 and we can only infer from this that if the railways were allowed to borrow in this country or in England on similar terms that a considerable amount might be forthcoming without in any way prejudicing the position to a material extent of Government Paper. We shall be very glad indeed of any information which you can give us on this very important question as the railways serving Bombay undoubtedly require a further large additional grant, and apart from this it is absolutely necessary that construction of new lines should be proceeded with if not immediately at any rate in the near future. The next question I would refer to is the telegram that appeared in the papers a few days ago that it has now been decided to accumulate 25 millions only in the Gold Standard Reserve and that steps will be taken to increase the gold holding in London. This, of course, is very satisfactory news. It cancels, I understand, the notification two or three years ago that half profits on coinage would be devoted to railways. We objected to this at the time and should still object. The only point that I would ask information on regarding this is why any limit has been fixed in the matter and why 25 millions has now been chosen.

The next question is the excessive cash balances in London which to a considerable extent have been lent out to London bankers. We are well aware of what was said in the last Budget, and if the amount held at the end of the financial year is only about six millions, the position will have righted itself, but we are very much inclined to think that the actual amount on 31st March may be much in excess of this sum by sales of Council Drafts in excess of the Secretary of State requirements as budgeted for the current year and the transfer in this way of surplus revenues to London. If this be so may it not then be fairly contended that at any rate to some extent the country is being over-taxed, and if so could not the surplus revenue after the discharge of floating debt be devoted to public works, *i.e.*, at the present time, railways?

On the question of a free Mint for gold we shall be glad of any information you can give us. We here in Bombay are in favour of a

free Mint for gold coinage and we hope it will not be long before one is established. We believe it would greatly help the import of gold into this country and as it could be established at a very moderate cost it is a step in our opinion which should certainly be undertaken.

The question of legalizing adhesive stamps on share transfers is one we have already addressed you about, and we shall be glad if you can tell us what Government propose to do in the matter. The only other item I need refer to is the difficulty that has arisen lately regarding endorsements on Government Promissory Notes. An opinion that has been given by the legal advisors of Government on this matter is causing a good deal of trouble, and I hope steps will be speedily taken to put the matter straight. If you can give us any information as to the intention of Government in this matter I shall be greatly obliged.

THE HON. MR. GILLAN'S REPLY.

THE HON. MR. GILLAN, in reply, said:—I am afraid I am not in a position to tell you very much. A member of the Government of India, as I understand the position, is in this respect less than a Member of the Railway Board, that he is not by the mere fact of his proceeding on tour entrusted with plenipotentiary powers; if he cannot announce a matter as a *fait accompli*, he must refer it or take it back to Simla. This much, however, I permit myself to say as a beginning. If you have been working hard at your end of the tunnel we on the Government side of the hill have not been idle. We have all these things in hand that you speak of. We are afraid there is some difficult rock in between, but we hope that presently we shall shake hands in the middle. The first train, appropriately enough, that you would like put through, is that of railway finance. I agree entirely in giving it priority. Railways have been a good friend of late to the Finance Department, the will is not wanting to reciprocate but we have yet to make sure of the way. I am almost glad to see that you have no cut and dried solution ready. It is so easy to throw out suggestions: but what some people seem apt to forget is that this is a subject which has been examined again and again and the record of previous discussions is a clear indication of enormous difficulties involved and the imperative need of the fullest consideration before attempting remedies. I do not myself see that much is to be gained

merely by changing the percentage of interest on our loans, but in any case the main questions, I suggest to you, which we have to consider are, first, what is the outside price which Government should be prepared to pay for borrowed money, and secondly what expedients can be adopted or what inducements offered to widen the field of investment, and obtain money otherwise than by direct Government borrowing. Pending a decision on principles I think you would like to know that we are considering an increase in the railway allotment of the current year, and hope we shall be able to manage it. We have also taken definite steps which, I think, should be largely effective, to minimise lapses.

In connection with the gold standard reserve you switch on to a new set of metals and I am glad that you are pleased with the line laid down by Government. The only question you ask is why the reserve should be limited at all, and why the limit should have been fixed at 25 millions. Well it seems to me that a limit must be fixed if only to set free our coinage profits after currency requirements are satisfied, for other purposes including railways. And as regards the limit adopted I can only say that it has been fixed with due regard to our requirements in the light of experience, and to the probable aggregate of our gold resources. As regards our excessive cash balances I feel, if I am not running the railway analogy to death, that we are at present at a dead end. I shall in other words be in a better position to discuss such balances with you when we know we shall have them—say at the end of September. This may appear ultra-cautious, but one's experiences in the Finance Department are enough to give anyone a Scotch accent. About a gold mint I am afraid I can tell you no more than the Hon. Sir Guy Fleetwood Wilson announced in Council. The matter awaits the decision of the Secretary of State.

Now except as regards the question of legalizing adhesive stamps on share transfers and alternative endorsements on Government Promissory Notes—and about these I need say only that the Secretariat discussion has reached an advanced stage—I have finished. I ought, however, to add this. It is two months since I had the honour of being admitted to the Councils of the Government of India. I do not put this forward as an excuse for inexperience. My object is different. It did not take me two weeks to discover that

Members of Council have certain privileges. Among these I reckoned that of touring. When I received, however, your Chairman's telegram asking me to discuss with you this matter of railway finance I was shaken in my classification. I recognised that my position had responsibilities as well as privileges. In a weak moment I telegraphed to ask if there was anything else. I was told—yes, excessive balances and gold mints. I telegraphed no more. I was afraid what would come next. But the more difficult the subject matter, the more need there is for discussion. I look on your present meeting therefore as an opportunity and a privilege, and I am persuaded that if I did not come away from Simla empty handed—our files are heavy—I shall take back a good deal, though it does not weigh much, that will vivify me and bring up-to-date the records of past discussions

A vote of thanks to the Hon. Mr. Gillan terminated the proceedings.

APPENDIX X.

VISIT OF THE HON'BLE MR. CLARK TO BOMBAY.

The Hon'ble Mr. W. H. Clark, Member for Commerce and Industry, met the Committee of the Chamber of Commerce informally after their weekly meeting on Wednesday, 10th April 1912, when various matters of general interest were discussed. The Chairman, the HON'BLE MR. C. H. ARMSTRONG, referred to the Committee's interview last month with Sir T. R. Wynne and again drew attention to the great difficulties prevailing at the present time regarding railway working. A general discussion followed and the view was expressed that the Government of India should take this matter in hand and call upon the different Railway Administrations to submit through the Railway Board a complete programme of their needs which should include wherever necessary double tracks on important main lines, so that a financial programme might be arranged for the next few years to cover the cost of the many extensions and improvements which are urgently necessary if the trade of the country is to be carried on

profitably and satisfactorily. It was urged that this matter should be taken up at once and a suggestion was also made that it might be advisable to associate the commercial community in some way with the Administrations in anticipation of the time when the Boards of the railways must be in this country. Reference was also made to the Indian Companies Amendment Bill and satisfaction expressed that the Government of India had taken up the question of Audit on the lines of a suggestion made by the Bombay Chamber in 1909. In concluding the interview the Chairman mentioned that the Committee might shortly be addressing Government with reference to a recent alteration in the method of collecting Town Duty in this City which in effect created a transit duty on large quantities of goods imported for consumption upcountry which were not saleable within a few months of arrival, as also on those quickly disposed of by refusing a refund unless a certain quantity was despatched at a time. The Chairman pointed out that at the present time when Bombay is doing everything possible to increase its trade a local check of this kind to distribution is a retrograde step and referred to a remark of an Indian Finance Member in his Budget Speech some years ago on this subject that "the principle that Town Duties are a tax on the consumption of towns for whose benefit they are levied, and that they should on no account be extended to any article belonging to the transit or general trade ought to be jealously guarded."

Here again it was proposed that in a trade matter of this character the commercial community should be called into consultation before a change of a radical nature is sanctioned; and it was further suggested that as the question of Town Duties has now again arisen, the Government of India might well take the matter up and endeavour to bring about the abolition of this system of taxation, as Sir John Prescott Hewit has endeavoured to do in the United Provinces. He mentioned that Sir John's attention was called to this matter some years ago by the Bombay Chamber when he (Sir John) was in the Government of India and that the Chamber has since watched with great interest the good work that has been done recently in this direction in the United Provinces.

In reply THE HON'BLE MR. CLARK said that he had no wish to minimise the serious nature of the present shortage of wagons and the blocks which had occurred at different points on the railways,

but it had to be remembered that this was a state of things which had sprung into existence suddenly, partly through the great boom in trade which they must all hope would continue, and partly, especially as it concerned Bombay through the famine in Guzarat which they must equally hope would be a purely transitory factor. There was also the coal strike at home, another factor which it was to be hoped would not recur for a long time which had contributed towards larger movements of coal than was normal in India. Mr. Clark added that, while he had been at Bombay three times in all since landing in India, this was the first time that this complaint of general dissatisfaction against the working of the railways, certainly a serious charge, had been brought to his notice by the Chamber. He repeated that he did not wish in any way to minimise the annoyance and loss caused to traders by defects in the railway service, but he could not help feeling that it was hardly fair to the railway companies that troubles due in part at any rate to temporary causes outside their control should be laid entirely at their door.

However, apart from these temporary factors, there remained the problem of how they were to secure that increasing trade should be dealt with adequately on the railways, granted the hypothesis which he (Mr. Clark) confidently held, that India was in for a period of bigger trade movements than heretofore. There were indications that the recent increase in world prices had come to stay and that the increases in Indian exports of seeds and grains might, given good harvests, well be expected to continue. There was good reason to take an optimistic view of the growth in India's prosperity and the consequent growth in its internal trade. He fully agreed that it was of the highest importance that that development should not be checked by any defect in communication. At the same time he thought that it was hardly necessary to adopt Mr. Armstrong's proposal that the Government of India should call upon the different railway administrations to submit through the Railway Board a complete programme of their needs for the improvement of the Open Lines. He hardly thought that was necessary, because the Administrations were already in close touch on these subjects with the Railway Board; and he might remind the Chamber that a very great deal had been done in the last few years to improve the Open Lines. He entirely agreed that, so far as main lines of communications were concerned the improvement of Open Lines was now a question of

vital importance and that available capital should be for the present mainly allotted to that object and to the increase of rolling stock. He might remind the Chamber that in the Capital programme for the current year, only two small projects for new lines were included, one of which was an absolutely necessary matter with which they could not fail to sympathise, as it was connected with the new Bombay Dock Scheme.

In examining this question of railway facilities, Government wished to have before them as completely as possible the advice and views of the commercial community. He had had two very frank discussions about it with the Bengal Chamber of Commerce and was very glad of the present opportunity for getting Bombay's views. He did not, however, quite see how, in view of the powers conferred on the Railway Administrations under their contracts, it would be possible, as suggested by Mr. Armstrong, to associate the commercial community in some way with the Railway Administrations. That must be a question for the Administrations themselves, and he could only say that he hoped and had little doubt that they would realise the importance and advantage of the freest discussion with the men whose goods they had to carry. So far as Government were concerned, he thought it had always been in the past, and it certainly was in the present, their policy, to consult the Chambers of Commerce as freely as possible on railway questions of importance. He could only assure the Chamber that they had no intention to discontinue this policy. They were most carefully considering the whole question and how it could best be dealt with, both by additions to the rolling stock to which Sir Trevedyn Wynne referred in the recent debate in the Legislative Council, and by the improvement of railway facilities. He hoped at least that he had said enough to prove that Government fully recognised the importance of the matter.

He was very glad to hear from Mr. Armstrong that the Chamber generally approved of the Indian Companies Law Amendment Bill and that they were satisfied with the general lines of the provisions in regard to Audit. He was glad to recognise, as he had stated in Council in introducing the Bill, that the provisions were based on the suggestions of the Bombay Chamber.

He had listened to what the Chairman had said in regard to Town Duty and would bear the matter in mind, although it did not, except

indirectly, come under his Department. He observed that the Committee would probably soon address Government on the subject and in these circumstances he could not say more about it at the present moment.

There was one other subject on which he would like to say a few words, namely the recent administrative changes.

The Government of India were particularly desirous when stationed at Delhi to avoid anything like isolation from the commercial community. In Calcutta, of course, he, as Member for Commerce and Industry, had frequent opportunities of contact with those engaged both in the special industries associated with Calcutta and in more general business, but he had always realised that this close association with Calcutta had been achieved to some extent at the expense of relationship with Bombay and other commercial centres in India, which certainly had not in the past been as close as it should have been. He hoped that when the Government was at Delhi it would be possible for the Member for Commerce and Industry to visit the great commercial centres of the East and West alike and with greater regularity, so far as Bombay was concerned, than heretofore. Government would shortly be addressing the Chamber of Commerce on this subject and on kindred matters connected with the Commerce and Industry Department in relation to the change of Capital and they would look forward to receive the views of the Bombay Chamber with those of the other Chambers on the subject.

A vote of thanks to the Hon'ble Mr. Clark terminated the proceedings.

The Hon'ble Mr. W. H. Clark, Member for the Department of Commerce and Industry, accompanied by the Hon'ble Mr. R. E. Enthoven, Secretary to the Department, visited the Chamber of Commerce, on Wednesday, the 13th November 1912, and informally discussed with the Committee various questions affecting the trade of the Port.

In opening the proceedings the Chairman, THE HON'BLE MR. C. H. ARMSTRONG, stated that there were several subjects the Committee desired to discuss with the Hon'ble Mr. Clark, the principal being the Indian Companies' Bill Legislation with reference to Banking, the position in Southern and Central Persia and the Indian Railway problem. With reference to the latter he observed

that matters were progressing and some progress had already been made as a result of the negotiations and representations of the last few months. As regards the two main lines serving Bombay he was glad to be able to report that the Agents of both had stated that they were in hopes of getting the amounts they had asked for the next financial year for open line works, and he trusted that there would be no difficulty in giving them the amounts required in following years. To this extent therefore the position had improved and he could but hope that the extensive works which were now being carried out would assist in the moving of next season's traffic which was again likely to be very heavy. He then referred to a statement furnished to the Imperial Legislative Council, at their meeting last September, of the demands by the four principal railways for each of the next three years and of the total sum actually spent on Capital account by the same four lines during the past three years, and incidentally called attention to a misprint in the 1909—10 figures on open line works on the G. I. P. Railway, the amount stated being 25·78 lacs instead of 52·78 lacs. He also mentioned that the B. B. and C. I. Railway had advised him that the total amount spent on open line on their system in 1910—11 was 57·41 lacs and not 48·58 lacs as mentioned in the statement he was referring to, which was published in the *Gazette of India* on September 28th. The figures furnished in this statement, the Chairman remarked, had been very closely scrutinised and it seemed strange to the Committee that the requirements of the two Bombay Railways for open line works and rolling stock for the next three years should be so far in excess of the amount actually spent during the past three years, the conclusion apparently to be drawn from this being either that the railways had not put forward their full requirements or that the amounts they had asked for, had not been allotted. He understood however that in the last seven years the G. I. P. Railway had asked for 17 crores of rupees and that against this the Budget estimates had only been a trifle over 11 crores. The amount actually spent was, it was true, about Rs. 80,000 short of the Budget estimates, but this difference, the Chairman understood, was easily accounted for by the fact that the money was very often not received in time for it to be spent satisfactorily, and this seemed to bring them back to the point previously urged by this Chamber that the system under which grants are allotted was not

only unsatisfactory but unbusinesslike and the whole question needed revision. The point, however, he wished to emphasise was that this one particular Railway had asked for 17 crores of rupees and had only received about two-thirds of this amount and to this he attributed, to a very great extent, the difficulties of the past season. The more the question was looked into the more it was evident that nearly every difficulty of the last few months could have been averted if sufficient money had been allocated in the past for open line works and rolling stock, and the only conclusion the Committee could arive at was that this Railway had been badly starved for some years.

As regards the B. B. & C. I. Railway the grants allotted had also not been fully spent, but the inability of the Railway to do this was due to a variety of causes, and with reference to money actually spent and the amounts now asked for, it was certainly very striking to find that the demands by this Railway for open line works and rolling stock for the next two years were a good deal more than treble the amounts actually spent during the past two years.

The question of lapsed grants, the Chairman remarked, had already been dealt with on a previous occasion and the matter was one which ought not to be difficult of settlement on a business-like footing. He emphasised, however, the fact that in the 18¾ crores programme which he understood was being drawn up for next year, nothing he believed was being allotted for absolutely new construction and only a very moderate amount for new lines now in progress. It was quite true that at their last Meeting with the Hon'ble Member the Committee had advised that new construction should not be pressed on until the main lines were fully equipped and this was still their opinion, but it was quite obvious that new construction would have to be undertaken at a very early date and pushed on with great vigour. A very much larger sum would therefore be required in the near future for railways generally and indeed for some years to come, for 18¾ crores, or say 12½ million sterling—the amount recommended annually many years ago by the Mackay Commission—would almost certainly be needed for open line works and rolling stock and in addition to this money would have to be found for the rapid completion of lines now in progress and for new constructions. It seemed obvious that when once a

line was started the sooner it was completed the better and so far as the country was concerned it was a matter for regret that our railway mileage was so small in comparison with that of other countries with less and much smaller populations.

The question of providing funds for equipment of open lines was one, which the Committee hoped would be taken up very seriously by the Financial Department of the Government of India. It seemed to the Committee that an absolutely new system would have to be divided for financing Indian Railways. For the coming year surplus revenue might supply a considerable sum for this purpose, but as times would not always be so prosperous some system of a more permanent character seemed to the Committee absolutely necessary, if the railways of this country were to keep ahead of trade requirements, as it was very desirable they should do. It was hardly necessary, the Chairman remarked, to point out that the trade of India was growing rapidly and was likely to be much larger in the near future. He hoped, therefore, that this most important and, indeed, urgent question would be taken up by the Commerce and Industry Department with the Financial advisers to the Government of India, and that some scheme would be evolved for supplying the railways with ample funds for the equipment of their lines and for necessary extensions. A point to which reference had been made in the past and which he again wished to emphasize was that it seemed absolutely necessary that the railways should be allowed to put forward programmes for a period of three years at least and that the Government of India should undertake to provide the funds necessary for these programmes, so that large works could be taken up and completed without any fear of funds failing for the purpose. He did not wish to enter into invidious comparisons, but it seemed to the Committee from figures presented at the last meeting of the Imperial Council that other Railways in India during the past few years had got a very much larger share of Government money than those serving the Port of Bombay, and considering the large works we were now carrying out, involving as they did a great expenditure, it was more than ever necessary that our railways should be in a position when the new Dock was completed and the Mazagon-Sewri Reclamation was ready to bring to Bombay that large additional amount of traffic which was absolutely necessary for the financial welfare of the Port. Last season steamers were frequently detained

by the inability of the railways to bring down supplies from up-country and as shortly our dock accommodation would be doubled and terminal facilities greatly increased for the trade which we knew could be obtained if our railways were properly equipped, our anxiety to this end was very natural, and we must continue to press by all means in our power for a proper appreciation of this fact by the financial advisers to the Government of India. Money spent on our main lines and on extensions must be a good investment, and if this fact were only realized as a business proposition funds would be forced upon us instead of being held back and stinted as had been the case in the past.

The Chairman then referred to the position in Southern and Central Persia, and said that for some time now the commercial community had been anxiously looking for some improvement, due either to measures taken by the Persian Government to restore law and order or to some steps of a definite character by the Indian Government which would, at any rate, protect the trade routes and so enable British and Indian merchants to distribute supplies in the interior, which had been purchased in anticipation of a normal trade and were now lying, and in some cases had been lying for many months, at Indian or Persian Ports. To those who were directly engaged in this Persian trade, the position was really becoming very serious and more so as he was now informed that supplies from Russia were penetrating further south into districts where British goods had so far held the field; the reason for this being that British and Indian merchants were afraid to send their goods from the Ports owing to the fear of robbery which appeared to be rampant on all the southern trade routes. It looked very much, the Chairman remarked, as if British and Indian trade was likely to be very seriously and perhaps permanently damaged by the inability of the Persian Government to protect the caravans on such trade routes as those from Bunder Abbas to Kerman, Yezd and Ispahan, Lingah and Bunder Abbas to Lar, and Bushire to Shiraz.

Whilst fully recognizing the difficulties of the situation, the Chairman said he could not help feeling that a policy of trusting that things would right themselves might be all very well from a political point of view but was likely to be disastrous for the merchant and

trader, for markets once lost could not always be easily regained and a consequent falling off of trade at the Ports was prejudicial to many interests, besides those of the actual owners of the goods. He trusted therefore that this matter would also be kept well to the front by the Commerce and Industry Department, to whom the commercial community looked for help in matters of this kind.

The Chairman, in conclusion, referred to certain difficulties which had arisen in connection with the working of the Boiler Inspection Acts of 1891, 1897 and 1903. Under the Bombay rules for determining the duties of Inspectors the Chairman observed that discretionary powers were given to the Senior Inspector, which were withheld under the Madras rules, the consequence being that imported boilers of the kind supplied to presses and gins fitted with welded steel plates, which were subject to a tensile stress, were granted certificates in Bombay but not in Madras.

The wording of the rule under which certificates were refused in Madras for this particular type of boiler, was, the Chairman stated, the same in both Presidency towns, but in the absence of a clause giving discretionary powers in certain cases, the Madras Senior Inspector had no option but to refuse certificates.

The Chairman also referred to the rules which had lately been framed under the new Factory Act and called attention especially to those which had been drawn up by different Governments for Ginning and Pressing Factories, which in many cases varied in more or less important details and thereby made the working of the rules somewhat difficult for a head office located at one of the large towns controlling factories in different parts of the country. The Chairman was of opinion that the rules framed under Acts applicable to the whole of India, should be of an uniform character, excepting in so far as slight changes might be necessary to suit local conditions, and he asked whether any steps could be taken to bring about such uniformity in these matters.

MR. CLARK'S REPLY.

THE HON'BLE MR. CLARK, in reply, said:—Before dealing with the various subjects which have been raised to-day, I should like to say a word in regard to a matter on which we have already consulted you, namely, the arrangements I have in view for keeping in closer

personal touch than has been found practicable hitherto with the commercial interests of Western India. Quite apart from the change of capital, except in so far as our future location in Delhi will facilitate more frequent visits to Bombay and Karachi, it has seem edto me that this side of the Commerce and Industry Member's duties has required regularising. He ought, apart from exceptional circumstances outside his control, to spend a longer time in a great centre like Bombay than I and my predecessors have managed to do in the past, and his visits, while he is actually here, ought to be put on a more business footing. Our proposals as a whole, including those for a second Director of Commercial Intelligence for Western India are still before the Government of India, and, if approved will have to be submitted to the Secretary of State ; but in any case I hope to be able to arrange in future for visits to Bombay which were indicated in our letter, of between 3 and 4 weeks in the year. And as I have said I want to place those visits on a more business footing than touring visits have attained hitherto. What I have noticed about touring is this. A member on tour is generally staying with some hospitable friend at some distance from the business quarters; merchants possibly have some hesitation about asking him to come to see them at their own offices, and consequently one has to arrange meetings at the local club, which is not always the best place for the transaction of business, or else perhaps the meeting falls through altogether. Now I should be the last person to deprecate the advantage of meetings like the present, with the, so to speak, official representatives of commerce in Bombay ; but I think it is almost equally important that any one who has anything he wishes to discuss with the Department should have the fullest opportunity of doing so during what must always, I am afraid, be a rather short visit. I have, therefore, through the kindness of Mr. Gubbay, the Collector of Customs, borrowed rooms for Mr. Enthoven and myself in the Custom House, and we propose during the stay to keep ordinary business hours there in case any one wants to come in and see either of us, and I propose, if possible, to make some similar arrangement on future visits.

I turn now to the principal matters which have been discussed to-day. The first of these is the question of the railways. Your Chairman has made some comments on the figures supplied last September in Council in answer to Sir Cecil Graham in

reply to a question which, I think, was drafted by Mr. Armstrong himself. The figures are quite correct except for the misprint under the heading for the G. I. P. in 1909-10. The figures given to your Chamber by the B. B. and C. I. Railway for the year 1909-10, (57·41 lakhs instead of 48·58 lakhs) include the Rajputana-Malwa Railway which was then not part of the undertaking, and was therefore omitted in our table. The Rajputana-Malwa Railway is included in the figures for the next 3 years' demands and this accounts for part of the marked increase between past expenditure and future demands to which attention has been drawn. In the last 3 years the demands of the B. B. and C. I. for their own line and the Nagda-Muttra were 450 lakhs : they were allotted close on 300 lakhs and spent a little over 200. They thus spent a good deal less than their allotment. The difference between the demand and the allotment was due to financial exigencies, and it will be remembered that one of these years, *viz.*, 1909-10 was one of considerable financial stringency.

The G. I. P. figures are somewhat confused by the transaction in respect of the Indian Midland Railway in 1909-10 and 1910-11 which "inter alia" have the humorous effect of making the expenditure on rolling stock in the first year appear as actually a minus quantity. Large transfers of value of rolling stock were made in that year to account of the Indian Midland Railway, and at the same time there was a failure to utilise the funds allotted for rolling stock and stores, nor was use made of the reserve provided for unforeseen works. Hence the very small figures of actual expenditure in that year. According to figures I have received, the demands of the G. I. P. Railway for the seven years 1906-13, including open lines and lines in progress but not including the Indian Midland Railway, aggregated 15·40 crores while their allotments amounted to 11 crores. That is to say, I make the difference between demand and allotment 1½ crores less than Mr. Armstrong's figures: still it is undoubtedly substantial. We have also, as he has pointed out, to take into account the factor that the amount allotted is rarely spent in full. Some of the causes for this are outside our control, such as delays due to strikes or other causes in supply of material and rolling stock from England. In part, however, I think these lapses are avoidable, and proposals are now under consideration by the Government of India which we hope will considerably reduce them.

I should like, however, once more to emphasise that grants lapsed are not necessarily lost to the railways. They go to swell the funds of Government of India and thus become a factor in the determination of the capital grant for the ensuing year.

I quite agree with what I gather is the view of the Chamber that the railway question is very largely a question of finance. The immediate needs of the situation are, there is every reason to think well understood and the question before Government and before the railway administrations is as to how the necessary works can be most expeditiously carried out. As the figures given to Sir Cecil Graham show, the demands of railways for open line works for the next three years amount to a round sum of 40 crores. The figures for the last two years are, of course, provisional, but, generally speaking, I think we may take it that a round figure of from 40 to 45 crores represents the amount which has to be sent in order to get railways up to standard level with the demands being made upon them. In the letter which you sent to me at Simla you ask what amounts are likely to be allotted to meet these demands. That is a question for my hon'ble colleague in the Finance Department rather than for myself, and at the momemt not even he would be in a position to answer it, for the programme of 1913-1914 is now under consideration and no announcement can be made until the Secretary of State's orders have been received: but I can at least say that the whole question of providing funds for the development of our railways is receiving most anxious consideration by the Government of India and also in London by the India office. Government fully recognise their responsibility for bringing the railways as rapidly as possible up to the necessary standard, but it must be remembered that this is not solely a question of finance. The practical difficulty of conducting large works on open lines without unduly impeding traffic, in itself imposes a limit on what could be spent in a single year. It is doubtful, for instance, whether in any case the full amount recommended by the Finance Committee of 1908, *viz.*, 12½ millions sterling could be spent in a year as suggested by your Chairman on open line works and rolling stock alone. At the same time I entirely agree with him that it is a misfortune that the exigencies of open lines should result in so serious a set-back to the construction of new lines in India. The rapid commercial development of the country demands a corresponding extension of its

communications. This is thoroughly appreciated by Government ; and I am sure that, when the standard of open lines has been secured, the Government of India will press ahead rapidly with new construction.

As I have explained it is outside my competence to make any further statement at the moment about railway finance in the immediate future. I would only add this, that, if your Chamber have any suggestions to make for the raising of more capital in India, I am sure that my hon'ble colleague in the Finance Department would be most glad to receive and to consider them. There is, however, another aspect of the railway question which falls more directly under my jurisdiction : and that is as to whether the money provided is being spent in the best possible manner. As you know, the Committee which recently waited on the Secretary of State in London urged an enquiry by an expert or experts in traffic questions into the whole equipment and working of Indian Railways. That is still an open question and it is one to which I have given much anxious consideration. On the one hand there is the advantage which might accrue from bringing to bear on Indian Railways the experience of men trained in other countries. On the other hand there is the danger, to which your Chamber called attention at the time, of such enquiry involving a serious delay (I think speaking from memory that Mr. Robertson's recent investigation took something over two years), and the drawback that an expert coming to India from other countries, while he would bring a fresh mind to bear on the subject, would have no knowledge of the special conditions under which the Indian Railways work. There is clearly a good deal to be said on both sides, but in the meantime we have taken certain steps with a view both to improving our working and getting the benefit of the experience of other countries. With the sanction of the Secretary of State, Sir Henry Burt, who has managed the greatest of our Indian Railways with conspicuous success, has been placed on special duty as a temporary additional member of the Railway Board in special connection with the congestion of traffic. We propose that he should investigate congested areas on the spot, and being on special duty his whole time will be available for the work. He will advise railway administrations as to the best immediate measures for relieving the situation, and we shall also have the benefit at headquarters of the conclusions he will have formed on the whole

subject. I propose that in his enquiries he should follow as far as possible the admirable example which has been set by the Coal Traffic Conference which has recently been held at the collieries and in Calcutta, namely, that he should proceed in the closest possible communication and relationship with the commercial community. Sir Henry is now proceeding to Calcutta to investigate the congestion of the jute traffic on the Eastern Bengal State Railway in conference with the Manager of the Railway and with the jute interests of Calcutta, and I hope that if it is necessary later on for him to visit the Bombay lines, you will afford him the same close co-operation. I am convinced that both from the point of view of the railways and of commerce that is the course by which the most satisfactory results can be attained.

We have also sent an able officer of the North-Western Railway, Major Cameron, to study in Canada the traffic methods on the Canadian Railways where, in some respects, the problems are similar to those in India owing to goods having to be carried over long leads on a single line of railway. We wish him specially to investigate the working on a large scale of what is known as the A. B. C. despatcher system which was tried very successfully, though of course on only a very small scale, at Delhi during the Durbar. If the system proves applicable to Indian conditions we hope to try it experimentally on probably the N.-W. Railway, and if it is a success there, no doubt other lines will be ready to take it up. To some extent, therefore, Major Cameron's deputation will meet the same objects as bringing an outside expert over to India; and it will also throw further light on the question whether an enquiry by an expert from, say America or Canada, would be likely to prove of valuable assistance in regard to the equipment or administration of our railways.

I have no desire to minimise the serious crisis through which railways have been passing or the very natural grounds which merchants have had for complaining of the losses, or what comes to much the same thing, the missed opportunities of making larger profits, which have resulted to them in consequence. I will not take up your time by referring to the special circumstances outside Government's control which have made matters peculiarly acute in the last two years. Government has no desire to avoid any of its responsibility in the

matter, and I think you have always very fairly admitted these circumstances in discussing the question with us. At the same time I must confess that I am more hopeful for the future. I had a very full and free discussion with agents and managers of railways recently at Simla, from which, though I cannot pretend in any sense to be an expert, I came away with the feeling that the immediate needs were, generally speaking, well understood, and that strenuous efforts were being made to meet them. There are something like 8,500 wagons on order. Lastly, there is Sir Henry Burt's deputation from which with the co-operation of the commercial community, I look for very satisfactory results. I think we may fairly claim progress is being made towards a better state of things.

As regards the question raised by your Chairman in connection with the working of the Boiler Inspection Acts, the point is already under consideration in the Commerce and Industry Department and we will see what can be done. As to the rules under the Factory Act you recognise of course that the difference of local conditions precludes absolute uniformity throughout India. On the other hand, there is no desire on the part of Government to make the working of the rules vexatious by small discrepancies between their provisions in different provinces, which would of course be troublesome to Companies controlling factories in different parts of the country. I think the best plan would be that you should give us a note of the particular cases you have in mind where discrepancies between the rules in different Provinces have caused inconvenience, and we will then consider how far we can take up the subject with the Provinces concerned.

The next question which your Chairman mentioned is the position in Southern Persia. Government sympathise deeply with the losses caused to merchants through the virtual closing of the southern roads. But I cannot admit that it is fair to describe Government's attitude—and that includes of course His Majesty's Government as well as the Government of India—in the words which your Chairman used now, as a "policy of trusting that things will right themselves." The issues at stake are large. I cannot do better than quote a reply to a question given recently by Sir Edward Grey in the House of Commons. He said "to go beyond the measures which the Persian Government are taking and to send a force to protect the roads

ourselves, would be a very serious and a very costly remedy, and might involve consequences more serious than the interference with trade." I think it is impossible not to recognise the truth of this statement. Government have not been neglectful of the interests of trade : on the contrary, the whole question has been most carefully watched, but the issues are too vital and too far-reaching to justify precipitate action. According to our latest information, I understand that the Bundar Abbas route to Kerman has been safe during September, and arrangements have recently been made between the Bakhtiari Khans and the Persian Government to secure safety on the Ahwaz-Ispahan road. As regards the Bushire-Shiraz road the new Governor-General has now arrived at Fars, and it is hoped that he may be able to do something towards restoring order.

A cordial vote of thanks to the Hon'ble member for Commerce and Industry terminated the proceedings.

APPENDIX Y.

IMPERIAL TRADE CONFERENCE.

THE LONDON CHAMBER OF COMMERCE (INCORPORATED),

June 28th, 1912.

East India Section.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—*Non-representation of India on Imperial Trade Commisson.*—I beg to enclose herewith, for your information, copy of a letter addressed by Mr. C. C. Mcleod, Chairman of this Section, to the Secretary of State, together with copy of the reply received.

Railways.—I am sending you, under separate cover, copy of the "Chamber of Commerce Journal" for July, which contains the authorised report of the proceedings. This has no doubt been cabled out in practically the same form.—Yours faithfully,

CHARLES E. MUSGRAVE.
Secretary.

Copy:

THE LONDON CHAMBER OF COMMERCE (INCORPORATED),
OXFORD COURT, CANNON STREET, E. C.,
13th May 1912.

THE MOST NOBLE THE MARQUIS OF CREWE, K. G.,
HIS MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR INDIA,
INDIA OFFICE, S. W.

MY LORD,—At the first meeting of the newly-formed East India Section of this Chamber, held on the 25th ultimo, a discussion took place on the omission to appoint a representative of Indian interests to the Imperial Trade Conference. It was felt, however, that sufficient information was not before the meeting to enable the true position of the case to be understood, and further enquiries were decided upon. These being completed I am now desired to address your Lordship on the subject.

The Colonial Congress which became the Imperial Conference in 1907, was the outcome of the Queen's speech on the prorogation of Parliament in 1886, wherein Her Majesty referred to the increasing interest evinced by the people of this country "in the welfare of their Colonial and Indian fellow-subjects."

The first Congress was held in 1887 representatives of the Colonies forming its Members, and representatives of the Crown Colonies were invited to attend the opening meeting at which the Secretary for India was also present.

At the conclusion of the Congress an address was presented to Her Majesty from which may be quoted the following passages showing the Imperial nature of the gathering:—

> "Your Majesty's subjects from distant provinces of your Empire assembled to confer on questions affecting your Imperial possessions throughout the World desire....."

> "The area now governed by your Majesty in India is 1,380,000 square miles, and in your Colonies 7,000,000 square miles."

The Secretary of State for the Colonies attended all the subsequent conferences, except that held at Ottawa in 1894, when the

resolution was passed urging removal of legislative or treaty obstacles to preferential tariff treatment within the Empire—and it is to be assumed that the interests of the Crown Colonies were invariably watched by him.

It is to be observed, however, that the principal subjects dealt with up to 1907 were for the most part not of such a nature as would be adjudicated upon in India and the Crown Colonies other than by the Indian Government and the Indian Secretary of State and the Colonial Secretary of State respectively.

When in 1907 the question of trade became prominent, Sir James Mackay (now Lord Inchcape), the Indian Commercial Member of your Lordship's Council, was deputed to represent the India Office and in a long speech with which he opened the debate on the subject of Preferential Trade referred to the position of India in the following terms :—

> "The interests of India are indissolubly bound up with the interests, not only of Great Britain but also with those of His Majesty's other Dominions beyond the Seas; and it may be safely asserted that the interests of Great Britain as well as those of most of the overseas Dominions, owing to the interests and interdependent web of commerce, are equally bound up with the prosperity and interests of India."

In the Conference of 1911 India was unfortunately not represented continuously throughout the session, the only occasion of an exception being when your Lordship took part in the debate on Emigration and Immigration.

It was at the Conference in 1911 that the verbatim resolution in favour of an Imperial Trade Commission was passed, the terms of reference being expressed as follows:—

> "To enquire into and report upon the natural resources of the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa and the Colony of Newfoundland. And further to report upon the development of such resources whether attained or attainable, upon the facilities which exist or may be created for

the production, manufacture and distribution of all articles of commerce in those parts of the Empire with the other parts, with the United Kingdom and with the rest of the World, upon the extent, if any, to which the mutual trade of the several parts of the Empire has been or is being affected beneficially or otherwise, by the laws now in force other than fiscal laws; and generally, suggest any methods, consistent always with the existing fiscal policy of each part of the Empire by which the trade of each part with the others and with the United Kingdom might be improved and extended."

These terms are cast in no niggardly lines, but prove the true Imperial purpose of the Commission, and without adding to or deducting from them, if words have any meaning and if India is part of the Empire, they indicate enquiries which are all embracing and cannot exclude India.

Turning now to the statistical position (the figures being taken from the latest available Board of Trade returns), we find that the Import and Export trade of the United Kingdom amounts to £1,212,000,000 sterling.

The Imports and Exports of India, all the Dominions, the Crown Colonies, and the Dependencies amount to £848,300,000, of which the Dominions account for :—

Canada... ...	... £ 157,900,000	
Australia ...	... „ 134,500,000	
South Africa ...	... „ 95,500,000	
New Zealand ...	... „ 39,200,000	
Newfoundland	... „ 5,000,000	... £ 432,100,000
	Leaving	£ 416,200,000

of which £ 270,000,000 represents the trade of India.

The trade between the Dominions and themselves and India may be summarized as follows—

India and the Dominions	£ 10,340,000
Canada (of which £ 1,169,000 with Newfoundland)	„ 2,470,000

Australia (of which £ 4,550,000 with New Zealand)	£	7,190,000
New Zealand (of which £ 4,340,000 with Australia)	„	4,810,000

Newfoundland has practically no direct trade with any of the Dominions other than with Canada.

The Import and Export Trade of India and the Dominions with the United Kingdom is—

India	£	110,000,000
Canada	„	49,000,000
Australia	„	72,000,000
New Zealand	„	31,000,000
South Africa	„	68,000,000
Newfoundland	„	1,600,000

It has been stated in the House of Commons that the Commission was constituted by the Imperial Conference to enquire only into the circumstances of those Dominions who were represented at the Conference, but no explanation has been accorded as to why India was not represented at the Conference, nor how the Commission is going to conduct its enquiries without directly and indirectly regarding Indian interests, which, in the words of its distinguished Chairman, Lord Inchcape, are "indissolubly bound up" with the interests of the United Kingdom, and with most of the overseas Dominions owing to the "inter-dependent web of commerce."

It is inconceivable that the representatives of the Dominions, who have been primarily responsible for the inception of the Imperial Trade Conference, and who have thereby evinced their kindness in developing their own trade as well as that of the Empire, would do other than welcome an addition to their numbers of a representative or representatives for India, the volume of whose trade is greater than that of any of His Majesty's other Dominions, and stands next in order to that of the United Kingdom itself.

Nor can it be doubted that the non-repesentation of India at this enquiry will be regarded by the Merchants of India, the successors, whether European or Native, of those who made the India of to-day a possibility, other than as a grave injustice. I am, herefore, to invite the intervention of your Lordship in this matter, in the belief that His Majesty's Goverement, with whom it is recognised the issue will practically rest, will be pleased to take action in the direction desired.

And, if the Commission is unable, with the time at its disposal, to enquire into and report upon the natural resources of India, or if for any other reason it is deemed unnecessary or undesirable to do so, I have the honour to suggest that the rest of "the terms of reference should apply to India, and be brought within the scope of the Commission."—I have, etc.,

C. C. McLEOD,

Chairman of the East India Section of the

London Chamber of Commerce.

Copy.

INDIA OFFICE, WHITEHALL,

LONDON, S. W.

SIR,—I am directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 13th May 1912, advocating, on behalf of the East Indian Section of the Chamber, the representation of India on the Imperial Trade Commission and a corresponding enlargement of the scope of the inquiry.

In reply, I am to say that the Marquis of Crewe regrets that he is unable to hold out any hope that the constitution of the Commission or the terms of the order of reference will be modified in the direction suggested in your letter. The reason for the decision of His Majesty's Government have been explained more than once in the House of Commons, and Lord Crewe must ask you to refer to them for the statements made in Parliament by the Colonial Secretary.

Mr. Harcourt has stated that the Commission is the result of a resolution passed by the Imperial Conference of 1911. Its constitution and the limits of the inquiry follow as closely as possible the wording of the resolution, and the terms of the order of reference have already been accepted by the Governments concerned. The Conference Resolution related to those parts only of the Empire that were represented at the Conference, and, as is well-known, the Conference was one between the Mother Country and the self-governing Dominions, in which neither India nor the Crown Colonies were represented as separate units. The inquiry consequently is not one into the resources and requirements of the Empire, but into the resources of the self-governing Dominions into their requirements and those of the United Kingdom and into their trade with each other, with the United Kingdom and with the rest of the world.

Lord Crewe does not consider that India will be prejudiced by being left out of the inquiry. It will naturally benefit from any recommendations of applicability to all parts of the Empire, and the Indian Government will not be slow to utilise such other recommendations as appear suitable to the special circumstances of India. Again, it is obvious that the present limits of the inquiry will sufficiently tax the energies of the Commission. To enlarge them in the way proposed might make the inquiry unmanageable, and would certainly protract the duration and delay the Commision's report. It is equally obvious that the usefulness of the report will greatly depend upon the relative date of its submission. From the point of view of the interests of India and the Crown Colonies, their inclusion in the inquiry would, it seems to Lord Crewe, for this reason alone, be a mistake. So far as India is concerned he would decide, were the question an open one, to await the result of the inquiry into the resources, requirements and trade of the self-governing Dominions and to follow it up, if necessary, by supplementary inquiries into the resources, requirements and trade of India. But, as already said, the question is not an open one. It was decided once for all by the terms of the Resolution of the Imperial Conference, and by the constitution of the Conference itself.—I am, etc.,

(Sd). R. RITCHIE.

No. 729 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 24th July 1911.

The SECRETARY, LONDON CHAMBER OF COMMERCE,
(INDIAN SECTION),
London.

DEAR SIR,—I am instructed to thank you for your letter of 28th June 1912, enclosing the correspondence between the Chairman of the Indian Section of your Chamber of Commerce and the Secretary of State on the subject of the "Non-representation of India on the Imperial Trade Commission."

On one point, however, I am to state that my Committee desire to dissociate themselves from the views expressed by your Chairman, *i.e.*, where he states that the Merchants of India will regard the non-representation of India at this inquiry in the light of a grave injustice.

I am directed to thank you for the copies of your journal which you sent to the Chairman.—I am, etc.,

H. G. WHEELER,
Secretary.

APPENDIX Z.

STANDARDIZATION OF WEIGHTS AND MEASURES.

BOMBAY, 7th February 1912.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to request that you will be good enough to submit to the Chamber of Commerce the appended *ad interim* report of the Committee appointed by Government to make proposals for the standardization of weights and measures, and to favour me at an early date with a note of any comments or recommendations that they may be pleased to make thereon.—I have, etc.,

J. P. ORR,
Chairman, Weights and Measures Committee.

GENERAL DEPARTMENT.

No. 6719.

Weights and Measures.

Ad interim Report of the Committee appointed to make proposals for the Standardization of Weight and Measures.

BOMBAY CASTLE, 16th November 1911.

Read again Government Resolution No. 1756, dated the 23rd March 1911 :—

Appointing a Committee to make proposals for the standardization of weights and measures.

Letter from the Hon'ble Mr. J. P. Orr, President of the Committee, dated the 9th November 1911 :—

"I have the honour to request that you will be good enough to submit to Government the appended *ad interim* report of the Committee appointed by Government Resolution No. 1756 of 23rd March 1911, General Department, to make proposals for the standardization of weights and measures.

"Two minutes sent in by Messrs. Garud and Rodda, respectively, when returning the draft approved are printed below the report."

Resolution.—The *ad interim* report submitted by the Committee appointed to make proposals for the standardization of weights and measures should be communicated to the Press and published in the *Bombay Government Gazette* for general information. All persons or bodies, who have any criticism or opinion to offer on the proposals contained in the report should be requested to forward their represent ations to the Secretary to Government, General Department, by the 15th January 1912 at the latest.

2. Copies of the report should be forwarded also to all Collectors in the Presidency proper, with a request that they will try to ascertain local opinion, especially in rural areas, on these proposals, and report the result of their inquiries to Government through the Commissioners, not later than 15th January 1912.

J. L. RIEU,
Secretary to Government.

Ad interim *report of Committee appointed to make proposals for the Standardization of Weights and Measures.*

1. From the reports and other papers laid before us and the information we have been able to gather by our own individual inquiries, we have no hesitation in saying that over far the greater part of the Bombay Presidency the standardization of weights and measures would be heartily welcomed by the people.

2. At the same time we are much impressed with the necessity of proceeding slowly. Legislation, we think, should not be immediate, universal and compulsory, but should rather wait upon popular demand stepping in to confirm and consolidate whatever steps the people of any tract may have taken for themselves in the direction of standardization.

3. We recognize that for want of cohesion, *savoir faire*, or the means of co-operation, the people of large tracts may tolerate existing evils for years after the complaint against them has become universal, and that therefore they require a lead in the direction of standardization ; but we think that such a lead should be supplied by executive action, legislation stepping in only as a secondary measure after practical experience has shown how far the lines adopted are suitable and worthy of confirmation.

4. There is likely to be far more power in the *lead* supplied by local legislation based on practice proved by experience in however small an area to be sound and popular, than in the *drive* supplied by tentative legislation compulsorily applied over large areas subject to many diverse conditions of trade and social life.

5. Fortunately an excellent lead has already been given in East Khandesh, where the Collector, Mr. Simcox, has gradually, in the course of three years, induced the people to adopt throughout the district uniform weights and measures of capacity. From his appended report No. 9695 of 28th December 1910, it will be seen that he justly claims to have acted on "the people's mandate," and we learn that his action is so highly appreciated by the people that there is no difficulty in forcing the use of his standard weights and measures to the exclusion of all others, even without the aid of legislation.

6. There are two important features in the procedure adopted by Mr. Simcox, which we think essential to the success of all endeavours in the direction of standardization :—

(1) The new standards approximate to the weights and measures hitherto in actual use, so that no great upheaval of practice is involved in their adoption ;

(2) the people, and especially traders, were freely consulted in the outset and the innovation made was made in pursuance of a resolution passed by their leaders.

7. The East Khandesh weights are based upon the tola of 180 grains which is in accordance with Bengal Regulation VII of 1833.

The table of weights is—

180 grains = 1 tola.
80 tolas = 1 ser.
40 sers = 1 maund.

It was this very table which the Government of India suggested for general adoption when addressing Local Governments with a view to standardizing weights and measures in 1890, and these weights have long been in use as Government standards throughout India.

8. The maund is the same as the Railway maund ($82\frac{2}{7}$ lbs.) which has now become familiar to traders through having been for many years the maund in universal use on Government railways. It is connected with English weights (which are now commonly used in wholesale transactions in Bombay City) by the equation 49 maunds=36 cwts., so that the rule for converting maunds to hundredweights is " multiply twice by 6 and divide twice by 7."

9. We think it essential that all local standards to which Government give the weight of legislative sanction should be based on the tola of 180 grains, and that the maund should be the Railway maund of $82\frac{2}{7}$ lbs.

10. In East Khandesh the standard dry measures are connected with the standard weights by the prescription that the ser measure must be a vessel of such capacity as to just contain a ser's weight of water (*i. e.*, water weighing 1 standard ser) : and it will probably be

found that in most other districts there was originally some such connection between the local weights and measures: for this same principle is prescribed in Bengal Regulation VII of 1833 for the relation of dry measures of capacity to weights, and we find that in 1848 the Bombay Government adopted the standards prescribed in that Regulation.

11. We think that this connection should be maintained wherever any trace of it is found. One great advantage about it is the facility it affords for testing measures whatever their shape, wherever custom is in favour of struck measures.

12. Where the custom is to measure by heaped measures, there must be additional prescriptions as to the shape and area of the mouth of each standard measure. The East Khandesh standard measures are cylinders with diameters of 7 inches for the adholi (2 sers) measure, 5 inches for the ser, 4 inches for the $\frac{1}{2}$ ser, and 3 inches for the $\frac{1}{4}$ ser.

13. We approve of the prescription of diameter containing an integral number of inches as more easily ascertainable than such lengths as $4\frac{3}{5}$ inches, which appears from Government Resolution No. 2511 of 26th April 1911, General Department, to be the diameter of the ser measure in use in Gadag Bettigeri.

14. There is, however, no need to insist on the universal adoption of *cylinders* throughout the Presidency. In some districts traders prefer measures of the hour-glass shape as more easy to handle (and possibly more easy to swindle with?) and since the water test is as easily applicable to these as to cylinders, there is no objection to them (unless it is that an expert salesman will let less come out than goes in), provided that, if they are prescribed as standard measures, the diameter of their mouths is fixed in accordance with the commonest custom, where *heaped* measure is the rule.

15. The only point in respect of which the East Khandesh standards strike us as not quite satisfactory, is the fact that liquid measures are just half the size of the corresponding dry measures, *i.e.*, the ser measure for milk is the half ser for grain, and so on. It would be simpler if those vessels which contained a ser of grain contained also a ser (not, as in East Khandesh, 2 sers) of milk.

We are, however, assured that this relation between dry and liquid measures is so well established and recognized throughout Khandesh that its abolition would cause more confusion than its retention. Constantly, therefore, with the principle of avoiding all avoidable interference with existing customs, we abstain from advocating any change in the East Khandesh arrangements.

16. For similar reasons we abstain from recommending that the very same weights and measures which have been adopted in East Khandesh should be adopted all over the Presidency. We think that if a new system is started in any area, it should be as nearly as possible similar to the best of prevailing systems in that area. The line must, however, be drawn somewhere ; otherwise while the uniformity of such measures within particular areas facilitates trade within each such area, the diversity of standards in different areas will only add to the confusion in dealings between one area and another.

17. We think that such undue diversity of standards will be sufficiently guarded against, if Government decline to sanction standards which are not based on the tola of 180 grains or which do not bear an easily ascertainable relation to the East Khandesh standards. If, for instance, a standard measure ser equal to half the East Khandesh ser is proposed for any district, there should be no objection to it, as, *ex hypothese*, the traders between these two districts will already be accustomed to the difference between the two sets of measures ; but, if one or two districts sought to adopt weights or measures which could only be converted into their equivalents in East Khandesh or English weights and measures by the use of multiples with many decimal points, we would recommend the refusal of sanction. This would probably result in the long run in all the districts coming into line and adopting the same or easily correlated standards.

18. It may at first sight appear that since Mr. Simcox's system has proved a success in East Khandesh without legislation, there is no need of legislation anywhere ; but it appears from the records that many years ago standards were determined not only in Khandesh, but in other districts also, and that it was just the want of legislation for the maintenance of those standards that led in course of time to gradual divergence therefrom in actual practice, till even the fact that there had once been such standards was lost sight of.

19. That this may not happen again, we recommend the enactment of legislation to the effect that Taluka Local Boards and Municipalities may, with the sanction of Government, prescribe the weights and measures which alone shall be used in retail or wholesale trade in specified commodities in the whole or any part of the area of their jurisdiction after a certain date, of which six months' public notice will be given, and that after that date any Government, Taluka Local Board or Municipal Officer may destroy any other weight or measure that he finds in the possession of any one trading in any of those specified commodities in the said area. The new Act should also definitely prescribe a penalty for use of any but the prescribed weights and measures, to cover cases to which Chapter XIII of the Indian Penal Code does not exactly apply and in which prosecution is thought necessary, in addition to the destruction of the false weights and measures.

20. No other substantive provision of law seems to be required for Government can let Taluka Local Boards and Municipalities know by departmental circular the procedure that must be followed and the conditions (*e. g.*, those indicated in paragraphs 9, 11, 13 and 17 above) that must be fulfilled in order to secure Government sanction; but there is no need to embody these in the law, and in view of the probability of Government having to vary the conditions in the light of experience, it would we think be a mistake to do so.

21. We think that the duty of providing for inspection and stamping (if necessary) of weights and measures, or of supplying standards in the several market towns, and of giving facilities to traders for the purchase of new weights and measures during the six months' notice period, should be left to Taluka Local Boards and Municipalities; and power to make rules and bye-laws in respect of these matters may perhaps be given to them, subject to special prescriptions designed to ensure that the draft of such rules and bye-laws shall have been before the public at least three months and shall have been particularly brought to the notice of traders, with a view to giving them ample opportunity to bring any objection to them to the notice of the sanctioning authority before sanction is accorded.

22. We do not wish the views and recommendations set out above to be taken as those *finally* adopted by us. They are the views and recommendations which most of us are prepared to subscribe to *in*

the light of our present information; but we have had only one opportunity of meeting (*viz.*, after the Council meeting of last July) so far, and we feel that, before we put our views and recommendations into final shape, we ought to have before us some indication of the trend of public opinion on the subject, to guide us in our final discussion after the November Council meeting.

23. We therefore submit this *ad interim* report in the hope that Government will see fit to publish it in a Press Note, with a view to eliciting comments in the public Press, by which we should greatly profit in our final discussion of the subject next month.

24. The only recommendation that we make just now is that Government should send copies of Mr. Simcox's report to all Collectors and instruct them all, especially those of West Khandesh and Nasik, the nearest to East Khandesh, to adopt Mr. Simcox's methods in their respective districts, if they think they have any chance of success, beginning, as Mr. Simcox did, by sounding traders and leading citizens in Darbars, especially arranged for this purpose.

J. P. ORR,
H. R. GREAVES,
FAZULBHOY CURRIMBHOY.
S. D. GARUD (subject to a minute).
SHRINIVAS KONHER RODDA.
R. P. KARANDIKAR.
D. V. BELVI.
PURUSHOMTAMDAS V. DESAI.
GOKULDAS K. PAREKH.
MANMOHUNDASS RAMJI.

Minute of the Hon'ble Mr. S. D. Garud.

As there is a consensus of opinion in favour of standardization, I think we should advise Government to undertake some definite legislation which will be uniform and compulsory on the lines of Mr. Shaw Stewart's Draft Bill of 1867. A lead in the direction of standardization has long ago been given by the Railway Companies, but there has not been much improvement.

I would also advocate the adoption of a tola of 175 grains. This will give a readily understood relation between the English and the Indian weights and make cheap and accurate English weights available for weighing purposes. It will also eliminate the fraction from calculation. The tola is a variable weight. At Dhulia gold is weighed by a tola which consists of 185 grains. The Indian table of weights stands thus :—

8 gunjas = 1 masa.

12 masas = 1 tola.

Now—

2 grains = 1 gunja.

∴ 192 grains = 1 tola.

We shall not, therefore, I submit, be disturbing any fixed popular notions, if we adopt the grain as the unit and make a tola consist of 175 grains. The proposed table of weights will stand thus :—

175 grains = 1 tola.

80 tolas = 1 ser.

40 sers = 1 maund.

20 maunds = 1 khandy.

And 40 tolas = 1 pound.

56 sers = 1 cwt.

28 maunds = 1 ton.

The pound and the ton are at present in use all over the country, but there is now no fixed relation between them and the Indian weights. Different standards prevail in different places.

The liquid measures should also be brought as near as possible to the pint, the quart and the gallon, and the present nomenclature should be retained.

Until this legislation can be undertaken, I am entirely in favour of Mr. Simcox's proposals, and I strongly advocate their extension to West Khandesh and Nasik.

A meeting of the Dhulia traders was called at my request by Mr. Bomonji, the Collector of West Khandesh. I append the resolutions adopted at the meeting.

Resolutions passed at a meeting of traders held at Dhulia.

I. Resolved that if the railway rates are introduced all over India, people are willing to accept them, but not if they are introduced in the Bombay Presidency.

II. Resolved that if all measures are abolished all over India people in Dhulia are prepared to accept the change.

III. Resolved that present ser should be kept at 80 tolas and not assimilated to a pound.

Minute of the Hon'ble Rao Bahadur S. K. Rodda.

I have been enquiring from several traders here and at Hubli, one of the greatest centres of commercial activity in these parts, and from traders at most of the important places in the Dharwar District about the standard weights introduced in Khandesh. The result of my inquiries goes to show that there is full concurrence with the measures introduced in Khandesh. In many places of the Belgaum District a ser of 80 tolas is already in practice. Dharwar District has moved in the matter for nearly half a century. Bijapur and parts of the Kanara District have sers of 80 tolas. Under these circumstances, legislation to secure uniformity is needed. Like coins, standards of weights and measures are the royal prerogative and the Sovereign should legislate about securing uniformity in this respect to prevent deception and fraud.

No. 9695 of 1910.

Camp Ghodasgaon, 28*th December* 1910.

From—A. H. A. SIMCOX, Esq., B.A., I.C.S.,
Collector of East Khandesh ;

To—The Commissioner, Central Division,
Poona.

Sir,—With reference to your No. P.-1769, dated 19th December 1910, I have the honour to report that it is difficult to express my opinion, as the measures contemplated in Government Resolution No. 6047 have already been adopted in this district.

2. I think it may serve your purpose better, if I relate what has been done.

3. Very soon after I came to the district, I found that the great Khandesh grain seer was variable in its contents. So-called "standard sers" existed in the various taluka stations which had very old stamps on them dating from the time of the Honourable East India Company. These owing to breakage, indentation and so forth had themselves become variable. Much more so other measures, certified on comparison with the inaccurate "standards." Moreover, some of the measures were wide-mouthed, and some narrow-mouthed. As grain is always sold by heaped measure, this obviously made a great difference in actual business. Also measures had concave bottoms and various shaped sides, which might be indented or altered in various ways.

4. I had up all the "standards" and tested them in the only possible accurate way, that is, by weighing their contents in water. It became obvious that the standard had been originally fixed in this way. Large-mouthed and small-mouthed cylindrical or lota-shaped "standards" were all found to have a content varying slightly on either side of 160 tolas weight of water.

5. In the word seer I would include all the measures derived from the seer, *viz.*, 2 sers, $\frac{1}{2}$ ser, $\frac{1}{4}$, $\frac{1}{8}$ and $\frac{1}{16}$ ser. The standards of these were found to vary similarly around 320, 80, 40, 20 and 10 tolas, respectively, in content of water by weight. I then took the average width at mouth of the various "standards," and had a set of measures made of cylindrical form and very stout, containing the exact weights of water and having duly proportionate widths at the mouths. I then (on July 18th, 1908) convened a general meeting of tradesmen and others in the district, which was largely and influentially attended. I explained what I had done, and how my conclusions were formed. The meeting agreed with me, and authorized me to issue the new standard measures. This has been done, and they are now universally in use under my orders. When traders are found using old measures, they are confiscated, broken up, and the copper or brass returned to the traders. There is great contentment in the district over this action. The new measures before issue are all unified, and stamped with distinguishing letters.

6. In 1909, by general consent, I took up the question of weights. The case was slightly different, for there were no standard weights. It was supposed to be an accepted fact that the maund weighed 40 seers of 80 tolas each seer, and that the lesser weights were in proportion. The variations arose in two ways—(1) the maund, 1½ maund and ½ maund were always of wrought iron, in the form of a truncated cone, with a hollow in the top into which was fixed a staple, through which was threaded a ring for lifting purposes. These may have originally weighed correct, including ring, staple and solder or lead for securing staple. But the staples would come out, and the rings break. More or less lead could be re-inserted and heavier or lighter rings used, and this was done both by accident and design. A difference of several lbs. in the maund could easily be effected, though the weight might have a very good appearance. (2) In the case of small weights, they were often merely square or oblong pieces chopped off flat iron bars. These, of course, might or might not be accurate.

7. What I did was this. In the rains of 1909 I called a general meeting as before, which was unanimous in declaring that weight should be made uniform and to the standard of the 40-ser maund. I was authorized to provide weights which would be correct, and would not be liable to surreptitious alteration, and which should be duly stamped. A contractor was appointed, who undertook to get sets of weights made of cast-iron, the smaller being the familiar round weights, and the larger of the common oblong shape with cast sunk handles. A great many of these have been supplied and are in use. The step has not been so completely successful as in the case of grain measures, owing to the contractor having tried to make extra profit by supplying inferior castings, wanting in accuracy, etc., and owing to the difficulty of handstamping cast-iron. Still, the public are sure of getting within about 10 or 12 tolas of a true maund now, *i.e.*, they are only ¼ lb. out, whereas formerly they might be 2 or 3 lbs. The defects are of execution, not of principle, and I am now getting them remedied by ordering exact weights from a firm of repute.

8. During last rains, I took up the question of measures used for milk and oil. Of these three were "standards" which I called in and found that the milk and oil "ser" should contain exactly 80 tolas of water. In fact the milk "ser" was meant to be exactly half the grain "ser" in capacity. The width at mouth did not of

course matter, the contents being liquid. There were a few instances of purely irrelevant measures, made of various materials, such as old kerosine tins and pieces of babul trunks hollowed. These may have been introduced by wandering herdsmen, such as Dhangars and Vanjaris, who are common in this district. Also in some cases the right (or approximately right) measures were in use, but called by wrong names, doubtless owing to the fact that a grain "pav-ser" was equal to a milk "achher" and so forth. But the original intention was obvious. I therefore called a further general meeting and submitted a new and exact set of measures based on the milk seer considered as a cylindrical measure which contained 80 tolas of water. The meeting thoroughly approved and the new measures are now being introduced.

9. Thus the weights and measures of this district have already been standardized not by the Municipalities or District Local Board, but by the Collector with a mandate from the people. I am aware that there is no law by which I can enforce my action. I cannot prosecute those who use incorrect weights and measures, but I simply have them confiscated, broken up and returned. In no case has any person so treated complained or appealed, for all know well that only fair trade is being aimed at, and such as persist in using the old unfair weights are ashamed of being detected in what is morally, if not legally, cheating.

10. I submit that what I have done is a step and a great step towards unifying weights and measures in India. Whatever action Government may take, I presume that the tola seer = 80 tolas and maund = 40 sers will stand. It will be difficult in country districts to induce the sale of such commodities as grain, milk, or oil by weight rather than by measure. Assuming then that both weights and measures have to be provided, the only readily practicable way of standardizing the measures in terms of weights will be to provide that certain measures should contain certain specified weights of water. In the case of grain measures, the width of the mouth will also have to be regulated, owing to the universal habit of selling by heaped measures. This being so, measures whose contents in weight of water exactly correspond with seers or multiples of fractions of seers by weight will obviously be simple, easy to compare, and easy to standardize. The table below will show how my weights and measures fall in with the above :—

—	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tolas	5	10	20	40	80	160	320	400	640	800	1,600	3,200	6,400	9,600	10,240	19,200	20,480
Weights ..	Chatak.	Adpav..	Pav-ser.	Achher.	1 ser..	2 sers.	4 sers.	$\frac{1}{16}$ maund.	..	$\frac{1}{8}$ maund.	$\frac{1}{4}$ maund.	$\frac{1}{2}$ maund.	Maund.	$1\frac{1}{2}$ maund admap.	..	3 maunds map.	..
Grain measures (weight of water contained in).	..	Chatak.	Adpav..	Pav-ser.	Achher.	Ser ..	2 sers (champa).	..	4 sers (payali).	..	..	..	..	..	Maund of 16 payalis.	..	Map 2 maunds.
Milk and oil measures (weight of water contained in).	Chatak.	Adpav..	Pav-ser.	Achher.	Ser ..	2 sers.	..	..	..	..	..	..	..	..	..	..	..

11. You will notice that the steps taken have not been revolutionary, or they would doubtless have met with great opposition, for in nothing are people more conservative than in weights and measures. On the other hand, they were simply intended to unify and standardize what must have been once uniform, but had become full of errors. The people have given their hearty support; indeed, had it not been so, I could have proceeded no further, for I had no law behind me.

12. I submit a spare copy of this letter, which I would request you, if you think it worthwhile, to forward to Government, for I have never placed these matters before Government in detail up to now.—I have, etc.,

A. H. A. SIMCOX,
Collector of East Khandesh.

No. 188 OF 1912.

CHAMBER OF COMMERCE,
BOMBAY, 25th February 1912.

The CHAIRMAN, WEIGHTS AND MEASURES COMMITTEE,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter dated 7th instant and its accompaniments, and to inform you that my Committee agree with the conclusions arrived at therein in connection with the standardization of weights and measures, and have no suggestions to offer.

I am to add that para. 9 of the *ad interim* report of the Weights and Measures Committee meets with my Committee's approval.—I have, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

VOTING AT CONGRESSES OF CHAMBERS OF COMMERCE OF THE EMPIRE.

The following correspondence in continuation of that recorded in the Chamber's Report for 1910, pages 6 and 125, is reprinted here for the information of members :—

No. 74.

LONDON CHAMBER OF COMMERCE,

LONDON, 31st March 1911.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I am instructed to recur to your letter of 16th March 1910, on the subject of the rules for voting at the Empire Congress which matter, as I think I informed you, was duly brought before the Congress Organising Committee.

The result of the deliberation of the Committee was the appointment of a voting Sub-Committee, in order that the whole question of voting might be reviewed.

A meeting of the Congress Organising Committee was held recently when the Sub-Committee reported that they had discussed the advisability of substituting an entirely different basis of voting power, such, for instance, as the volume of over seas trade of each Chamber, but they had finally concluded that, for the present at any rate, it would be inadvisable to interfere with the existing rule on the subject. At the same time they recommended that no exception to the rule should be made in the case of the Indian Chambers.

You will of course have understood that the incident which occurred at Sydney was the outcome of no clerical error, but turned upon the advisability, in computing populations, of including or not including native populations. I am glad to say that, as a result of the recommendation of the Sub-Committee abovementioned, which recommendation was adopted by the Committee, the votes accorded to your Chamber, will, in future, be based upon total population.—Yours faithfully,

CHARLES E. MUSGRAVE,

Secretary.

No. 389 OF 1911.

CHAMBER OF COMMERCE,
BOMBAY, 6th May 1911.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—The accompanying copy of a letter from the London Chamber on the subject of the rules for voting at the Empire Congress is herewith forwarded for your information in case you have not received a similar letter direct from London.

My Committee are however of opinion that the basis of voting power should be the total value of the foreign trade of each country comprising the British Empire ; India under such a scheme to be alloted a certain number of votes in proportion to her trade, to be divided up amongst the various Indian Chambers by agreement amongst themselves. If this were done, India, Ceylon and Aden combined would have about $\frac{3}{5}$ths as many votes as South Africa, Canada, Australia and New Zealand combined, and on this basis would have much more power at future Congresses. It is felt that in the past the Indian vote has not been of sufficient weight, and that Indian interests are likely as time goes on to be subordinated to those of the Colonies. It is felt therefore that, before next year's Congress takes place in London, this matter should be taken up with the Organising Committee ; and if your Chamber are of opinion that the question should be raised and a proposal put forward, such as I now indicate, my Committee will be glad to forward a letter to London on the subject. If the request is refused the Indian representatives can then be asked to move at the Congress a special resolution on the question.—I am, etc.,

J. B. LESLIE-ROGERS,
Secretary.

Similar letters to—

Karachi, Madras, Upper India,
Burma, and Punjab Chambers.

No. 983-1911.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 30th May 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Congresses of Chambers of Commerce of the Empire:
The system of Voting.

DEAR SIR,—I am directed to acknowledge the receipt of your letter No. 403, dated 6th May 1911 (with enclosure), upon this subject.

2. Your proposal that the basis of the voting power should be the total value of the foreign trade of each of the countries comprising the Empire has been discussed by the Committee. They are in general agreement with it, as they consider that it would provide a more equitable basis than the present system, which is merely a computation of the population of each centre. At the same time it has to be borne in mind that the Congress to be held next year will be, presumably, the first at which the present system has been put into complete operation. And the Committee are rather inclined to think that objection ought not perhaps to be raised to it until it has been fairly tried at least once. Their idea is that the Indian delegates to the Congress might be instructed to observe carefully the working of the system; and to recommend the substitution for it of your scheme, if they think that the latter would be an improvement. Thereafter the Indian Chambers might press the adoption of your scheme upon the attention of the Organising Committee, with the object of bringing it into force in time for the ninth Congress.

3. Perhaps your Committee will be good enough to consider this suggestion, and to communicate their views upon it.—Yours, etc.,

H. M. HAYWOOD,
Secretary.

No. 255.

CHAMBER OF COMMERCE,
KARACHI, 30th May 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In reply to your letter of the 6th instant, I beg to inform you that my Committee entirely concur with the opinion expressed by your Committee regarding the basis of voting power for Indian Chambers at future Congresses of Chambers of Commerce of the Empire.

In writing that the basis of voting power should be . . . "the total value of the *foreign* trade of each country comprising the British Empire," your Committee doubtless mean *external* trade and not foreign as distinguished from inter-British trade.

I shall esteem it a favour if you will kindly inform me of the result of your communications to other Indian Chambers in this connection; also what action the Bombay Chamber takes as a result of the replies received.—Yours, etc.,

E. L. ROGERS,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 7th June 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In reply to your letter of the 6th May, enclosing copy of a letter which you have received from the London Chamber of Commerce regarding the rules for voting at the Congress of Chambers of Commerce, I beg to say that this Chamber has no objection to the adoption of your proposal that "the basis of voting power should be the total value of the foreign trade of each country comprising the British Empire; India under such a scheme to be allotted a certain number of votes in proportion to her trade, to be divided up amongst the various Indian Chambers by agreement amongst themselves."

As regards the division, this Chamber considers that it should be based (1) either on proportion of trade rather than on population; or (2) half on the value of trade and half on the population of the City represented.—I remain, etc.,

H. S. FRASER,
Chairman.

A. E. LAWSON,
Secretary.

No. 457 OF 1911.

PUNJAB CHAMBER OF COMMERCE,
DELHI, 6th June 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Rules for voting at the Empire Congress.

DEAR SIR,—I have to acknowledge receipt of your favour No. 203, dated 6th May 1911, enclosing copy of a letter from the London Chamber of Commerce on the above subject, for which I thank you.

I am directed by my Committee to say that they are of opinion that, as the Indian Chambers have just been accorded the same footing as other Chambers, with regard to the number of votes to be assigned to them, and as the question of a common basis of voting power has recently been discussed by a Sub-Committee of the Congress Organising Committee, who came to the conclusion that for the present it would be inadvisable to interfere with the existing Rule on the subject, the question should be allowed to stand over for the present.—Yours faithfully,

A. C. BAINES,
Secretary.

BURMA CHAMBER OF COMMERCE,
RANGOON, 18th May 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—Your letter of the 6th instant is duly to hand, and has been placed before the Committee of Chamber.

In reply, I am to say that the Committee are in favour of the proposal that the basis of voting power at future Congresses of Chambers of Commerce of the Empire should be the total value of the foreign trade of each country in the Empire, and they would be quite prepared to join in a general representation on the subject.—Yours faithfully,

J. WHITTON,
Secretary.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 15th May 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to thank you for your letter No. 403 of 6th instant, with copy of a communication from the London Chamber of Commerce. My Committee are of opinion that the existing arrangements in regard to voting powers at Empire Congresses should not be interfered with.—Yours faithfully,

A. SHAKESPEAR,
Secretary.

No. 561 OF 1911.

CHAMBER OF COMMERCE,
BOMBAY, 21st June 1911.

The SECRETARY,
UPPER INDIA CHAMBER OF COMMERCE,
Cawnpore.

DEAR SIR,—With reference to your letter, dated 15th ultimo, in connection with the voting at the Congresses of Chambers of Commerce of the Empire, I am directed by my Committee to inform you that it is proposed to write to the Congress Organising Committee in London stating that this question has been discussed by Indian Chambers and the concensus of opinion is in favour of the voting being arranged on the basis of the external trade of each country.

Further that, whilst no definite proposition to this effect is put forward for next year's Congress, a proposal will no doubt,

be made later, and is only mentioned at this stage so that the Organising Committee may discuss the matter next year with the Colonial and Indian Delegates.

I may here mention that the Bengal, Karachi, Madras and Burma Chambers are in complete accord with this Chamber's proposal regarding the basis of voting and my Committee desire me to ask whether your Chamber approves of a letter on the above lines being sent to the Congress Organising Committee.—I am, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

No. 561 of 1911.

CHAMBER OF COMMERCE,
BOMBAY, 21st June 1912.

The SECRETARY,
PUNJAB CHAMBER OF COMMERCE,
Delhi.

DEAR SIR,—With reference to your letter, dated 6th instant, regarding the voting at the Congresses of Chambers of Commerce of the Empire, I am directed by my Committee to inform you that it is proposed to address the Congress Organising Committee stating that this question has been discussed by the Indian Chambers and the concensus of opinion is in favour of the voting being arranged on the basis of the external trade of each country.

Further that, whilst no definite proposition to this effect is put forward for next year's Congress, a proposal will, no doubt, be made later and is only mentioned at this stage, so that the Organising Committee may discuss the matter next year with the Colonial and Indian Delegates.

I am to add that this letter is suggested by my Committee for the purpose of meeting the views of your Chamber and also those of the Bengal Chamber, and I shall be glad to know whether you approve of the letter being sent in on the lines indicated above.—I am, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

Similar letter to Bengal Chamber, in reply to their letter, dated 30th May 1912.

No. 561 OF 1911.

CHAMBER OF COMMERCE,
BOMBAY, 21st June 1911.

The SECRETARY,
KARACHI CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—With reference to your letter, dated 30th ultimo, in connection with the voting at the Congresses of Chambers of Commerce of the Empire, I am directed by my Committee to inform you that it is proposed to address the Congress Organising Committee stating that this question has been discussed by the Indian Chambers and the concensus of opinion is in favour of the voting being arranged on the basis of the external trade of each country.

Further that whilst no definite proposition to this effect is put forward for next year's Congress, a proposal will, no doubt, be made later and is only mentioned at this stage, so that the Organising Committee may discuss the matter next year with the Colonial and Indian Delegates.

I shall be much obliged if you will kindly let me know whether your Chamber agree to a letter on the lines indicated above being sent to the Congress Organising Committee.—I am, etc.,

R. E. GREGOR-PEARSE,
Ag. Secretary.

Similar letter to—

Madras Chamber of Commerce, in reply to their letter of 7th June 1912.

Burma Chamber of Commerce, in reply to their letter of 18th May 1912.

No. 336.

CHAMBER OF COMMERCE,
KARACHI, 14th July 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to acknowledge your letter No. 561 of 21st ultimo, regarding the voting at Congresses of Chambers of Commerce of the Empire. The Committee of this Chamber are of

opinion that voting should be arranged on the basis of the external trade of each country, and approve of a representation being made to the Congress Organising Committee on such lines.—Yours faithfully,

E. L. ROGERS,
Secretary.

No. 568 OF 1911.

PUNJAB CHAMBER OF COMMERCE,
DELHI, 26th June 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Rules for voting at the Empire Congresses.

DEAR SIR,—I am directed to thank you for your favour No. 561 of 21st June 1911, and I am to say that, while my Committee see in the volume of the external trade of a country, an equitable basis on which voting power can be arranged they are inclined to agree with the view the Bengal Chamber of Commerce has taken of the matter and of the position as it stands just now, and with the suggestion they have made as to the course the Indian Chambers should adopt, if, after the experience of the Congress to be held in London next year, they are of opinion that the present method of voting is faulty.—Yours faithfully,

A. C. BAINES,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 28th June 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In reply to your letter of the 21st instant, I beg to say that the Chamber approves of your proposal to address the Organising Committee of the Congress of Chambers of Commerce, stating that the voting at the Congress should be on the basis of the external trade of each country.—I remain, etc.,

H. S. FRASER,
Chairman,
A. E. LAWSON,
Secretary.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 27th June 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 561 of the 21st instant, in connection with the system of voting at Congresses of Chambers of the Empire ; and in reply I am to say that my Committee approve of a letter being addressed by your Chamber to the Congress Organising Committee on the lines suggested.—Yours faithfully,

A. SHAKESPEAR,
Secretary.

No. 1142 OF 1911.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 5th July 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Congresses of Chambers of Commerce: System of Voting.

DEAR SIR,—I am directed to acknowledge the receipt of your letter No. 561, dated 21st June 1911, with reference to the system of voting at these Congresses.

2. In reply, I am to say that the Committee approve of your proposal to inform the Congress Organising Committee that opinion in India is in favour of the voting being arranged on the basis of the external trade of each country. They also agree with your further suggestion that the Organising Committee should be asked to discuss the matter at the next Congress with the Colonial and Indian Delegates.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

BURMA CHAMBRR OF COMMERCE,
RANGOON, 6th July 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge receipt of your letter, No. 561 of the 21st ultimo, on the subject of voting at Congresses of Chambers of Commerce of the Empire, and, in reply, I am to inform you that the Committee of the Chamber are quite in agreement with your Chamber's proposal to forward a letter on the lines indicated by you to the Congress Organising Committee.—Yours faithfully,

J. WHITTON,
Secretary.

No. 667 OF 1911.

CHAMBER OF COMMERCE,
BOMBAY, 3rd August 1911.

The SECRETARY, LONDON CHAMBER OF COMMERCE,
London.

Congresses of Chambers of Commerce of the Empire: System of Voting.

DEAR SIR,—Adverting to previous correspondence on this subject I am directed to inform you that my Committee addressed the Indian Chambers in this matter, more especially with reference to your letter dated 31st March 1911, so that the whole question of voting at the Congresses might be freely discussed.

Replies have been received from the Indian Chambers above referred to and the concensus of opinion is in favour of this Chamber's proposal, *viz.*, that the basis of voting should be the external trade of each country. I am desired to state that no definite proposition to this effect is put forward for next year's Congress, and it is only mentioned at this stage so that the Congress Committee can discuss the matter next year with the British, Colonial and Indian Delegates.

It is felt that the population basis, which now obtains, precludes an equitable assignment of votes to India, and therefore this country has not been properly represented in the past.

The number of European Chambers in India must be limited to a few ports and important inland trading centres where there are sufficient Europeans for the purpose and herein lies the great difference between this country and the Colonies where a Chamber can be established in practically any town, even though the trade and population be comparatively insignificant.

The average value of the external trade of India for the past five years is over £ 430 millions sterling, and exceeds the combined figures of any two Colonies.

Such a volume of trade must always be of immense value to the Empire, and my Committee therefore hope that the inadequacy of the present system, which allots so few votes to India, will be conceded.

If the proposal of my Committee, *viz.*, that the voting power at future Congresses should be on the basis of the external trade of each country, be not uniformly possible, then it is suggested that India's voting strength should be a proportional one, on this basis to the external trade of Canada, South Africa, Australia and New Zealand.

If this be conceded the Indian Chambers suggest that the total number of votes alloted to this country be divided amongst the different Chambers or such of them as may be selected by agreement amongst themselves.

On behalf of the Indian Chambers generally my Committee request that the whole question may be considered and decided after next year's Congress.—I am, etc.,

R. E. GREGOR-PEARSE,

Ag. Secretary.

THE BRITISH IMPERIAL COUNCIL OF COMMERCE,
LONDON, 21st August 1911.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am in receipt of your letter of 3rd August, the contents of which I will report to the next meeting of the British Imperial Council of Commerce, which takes the place of the Congress Organising Committee and which will be responsible for convening and arranging future Congresses of Chambers of Commerce of the Empire.—Yours faithfully,

CHARLES E. MUSGRAVE,
Secretary.

THE BUDGET.

FINANCIAL STATEMENT, 1912-13.

(Extract from the Proceedings of the Council of the Governor General of India, held on Friday, 1st March 1912.)

Introductory.

I have once more to ask for the consideration of this Council, while I lay before them my annual review of the finances of India. In pursuance of what is now the established custom, I shall do no more to-day than present the Financial Statement for 1912-13. The discussion upon it will open on Thursday next; and on the 22nd of March I hope to submit the Budget in its final form, while the closing debate will take place, with your Lordship's permission, on the 25th.

2. It is to-day, as it was a year ago, again my exceeding good fortune to record a period of progress and prosperity. The year which is drawing to a close has been in many ways a memorable year. It will stand out illustrious for the first visit of a King-Emperor to his Indian dominions. It will be remembered for the stately ceremonials of which Their Imperial Majesties were the central figures, and even more for the enthusiastic loyalty and reverence with which they were received by their people. It will be associated with important territorial changes which will lead, we all trust, to greater political content and will strengthen the cause of good government. In all these ways, the year will take a memorable place in the history of India. But it has not been without its dramatic interest in realms far removed from political changes or Imperial pageantry. For at one time, during two anxious months, the half of India was on the verge of a drought for which we might have had to go back thirty-four years for a parallel. In the middle of August the outlook was gloomy in the extreme over the greater part of the Northern Provinces; and a further suspension of rain would have brought widespread suffering and a serious dislocation of our trade and finance. This catastrophe, however, was averted. Rain came, late but abundent; the area of distress was reduced to narrow limits and we now cherish every hope of bumper harvests, busy trade, and

advancing prosperity. The change, as I have said, was dramatic: it was also a striking lesson of how narrow is the line in India between plenty and want, and how incessant is the need for caution in our forecasts and for economy in our expenditure.

Revised Estimate of 1911-12.

3. I shall first attempt to sketch the main features of this remarkable year, and to indicate their effect upon the revenue and expenditure provided in the budget which I laid before the Council this day twelve months ago. The year opened well. The winter rains had been favourable, and the spring crops yielded a plentiful harvest. To the weather-wise an unusually cold March in Northern India gave cause for nervousness: but hot weather conditions established themselves later, and the monsoon currents reached our coasts close upon the due dates. Their progress inland, however, was weak and fitful; and their joint efforts were spent by the third week in June. Rain ceased over virtually the whole of India, excluding Burma; the dry west wind revived in the North and one of the most trying summers in living memory was protracted well into August. Early in that month, the standing crops had withered over large areas in the United Provinces, Punjab, Rajputana, Central India and the northern half of Bombay. Where irrigation had saved the position a plague of insects, which always seems to accompany drought, was working serious havoc. Fodder was growing scarce, prices were rising, and the situation was critical. The outlook got gradually darker until the third week in August, when relief came at last. The rain bearing currents revived, and the pressure was eased everywhere except in Sind, Gujrat, Kathiawar, and a small tract with its centre lying between Delhi and Meerut. In September the position improved steadily; and by the end of the month the only seriously distressed areas that remained were Gujrat and Kathiawar, in parts of which famine has since been declared and relief operations undertaken. The numbers on relief in the middle of the last month were roughly 80,000. In the rest of Northern India, the people took heart with the late rains: the autumn crops were re-sown wherever possible, and an exceptionally large area was prepared for the spring harvest. In Bengal and Southern India there has been no anxiety. Lower Burma sufferd in parts from floods in August; but the general prospects are satisfactory. Viewed as a whole, the year has been a good one, and the agriculturist has been helped by the high prices

which prevail for some of our staples in the markets of the world. A period of much anxiety gave way at the eleventh hour, to recovery and hopefulness: and the year ends with the best of prospects in the greater part of India outside the few afflicted tracts in Gujrat and Kathiawar.

5. From the seasons we turn naturally to the harvests which depend upon them. The wheat crop that was being cut at the time of my last Budget was the finest on record, particularly in the Punjab. Rice also had been good, and the year thus began with plentiful stocks, which mitigated the loss of the cheaper food grains in the autumn, without checking the supply to foreign markets. Of the other export staples, oilseeds gave a plentiful yield. Jute was grown under favourable conditions, and the returns are appreciably better than last year. Cotton did excellently in Berar. But suffered from drought in Bombay and Northern India, and the produce all round is reckoned at 18 per cent. less than in 1910. This year's rice crop is plentiful in spite of some local shortage in Lower Burma ; and the prospects of the spring harvest, which is now maturing, are exceptionally fine. Whatever deficiency there has been in the agricultural output—and on the whole it cannot have been serious—has been more than made good by the activity of the export demand for our chief staples and the full prices which they fetched. Rice and opium have been specially remarkable in this way ; the former owing to a serious failure of the Eastern crop and heavy speculations in Rangoon ; the latter owing to the steady reduction of our supplies to the Far East. These, however, are only two outstanding examples of the strength of the export market. The general range of prices has been high. In many cases it has benefited the producer ; and it has certainly dilated the volume of outward trade, as measured in money, and brought payment to India in heavy imports of merchandise and bullion, to swell our customs revenue and keep our railways busy.

5. The record of our over-sea commerce has thus been an impressive one. The value of our exports is up to date the highest on record. Wheat has not been so big as it was in 1909, or cotton as it was in 1910, or jute as it was in the famous year 1906 ; but each of them was bigger than in any other year except those which I have named, and the cumulative effect was an all-round excess. Moreover, silver was re-exported, chiefly to China, in very large

quantities; and the declared value of rice, opium and seeds has been well above the figures of any previous year. Similarly with our imports. They were unusually active in April and May: they eased off in the ensuing four months, as if waiting for the fickle monsoon to disclose its intentions; and there was a striking revival from October onwards. It is piece-goods and gold that have been the notable features of the year, gold forming one-sixth of our total imports and having reached, during the December quarter alone the imposing value of 10 crores. Combining both currents of trade, I gave the total value of our private sea-borne commerce for the first nine months of last year as 272 crores, which I said constituted a record. This year the corresponding figure for April to December 1911 is 304 crores. Even after every allowance for an inflation of prices which may be in some degree undesirable, this result means busy revenue, a strong exchange, and no small measure of general prosperity.

6. Happily, then, there has been justification for the faith in which the budget for the current year was framed: it was based, as I said a year ago, "on the hypothesis of normal harvests, a good export season, and steady progress in our trade and industries." These hopes have been more than realized. The total revenue of the year, Imperial and Provincial, I budgetted at £78 millions: we now expect to obtain nearly £81½ millions. For the total expenditure, Imperial and Provincial, I estimated nearly £79 millions. We shall require barely £78 millions, so that we have an aggregate improvement of £4¼ millions, of which about £2¼ millions belong to the Provincial account. The Imperial surplus will thus be enhanced from just over £¾ million to £2¾ millions. The greater part of this is contributed by unexpectedly high opium receipts. The balance due to general causes is small, but it is only the residue, as I shall subsequently show, after very large sums have been handed over to the Provincial accounts.

Opium.

7. This leads me at the outset to the well-worn theme of our opium policy and its results. The position, when I summarized it a year ago, was one of some difficulty. We had completed the first stage of the period fixed conditionally for the extinction of the trade with China in Indian opium. That period, under the 1907 Agreement, was ten years from the beginning of 1908; but at the end of the first three years we were entitled to ask China if her cur-

tailment of production had kept pace with our reduction of exports and our future arrangements were to be dependent on the reply. When the time came, however, China was unable to give an authentic answer, and the British officers who were touring the poppy-growing provinces had not yet reported. Out of consideration for China's difficulties we had consented not to press our strict right and to continue the reduction of our exports for another year. In the meantime certain of the Chinese authorities, particularly the Viceroy of Canton, had been imposing disabilities on our trade which, in our opinion, were clear infractions of the Chefoo Convention; and we were insisting on their removal if our co-operation with China was to continue. Negotiations on these and other outstanding points were in progress when the last budget was before this Council; and it was obviously impossible to prejudice or anticipate the result by any discussion at the time.

8. On the 8th of last May the negotiations culminated in an agreement which I may safely describe as satisfactory and honourable to both sides. The agreement is public property, and I need only very briefly recall its leading features, and explain what it means to China and to ourselves respectively.

(*a*) What was conceded on our side was this. We were to restrict our China exports in 1911 to 30,600 chests, with a progressive reduction thereafter of 5,100 chests a year. But if China can completely eradicate the cultivation of the poppy before 1917, we are to shut down our exports at the same time. In the interval, as each province stops its production and import of native opium, the admission of Indian opium into that province is to cease; the ports of Shanghai and Canton, however, being the last to be closed. Finally, we agreed to a consolidated import duty of Rs. 689 a chest, being a very large increase on the old duties and a welcome addition to the Chinese revenues.

(*b*) The concessions which China made on her side were these. An excise tax equivalent to the import duty was to be imposed on native opium. All other taxation and all restrictions (such as those at Canton) on the wholesale

,, trade in our opium were to be withdrawn. Facilities were to be given to our officers to investigate the facts of cultivation, taxation and trade restrictions in the interior.

(c) In a supplement to the agreement it was settled that, though the other Treaty Ports would be closed to it at once, Indian opium not specially certified for China might be admitted into Shanghai and Canton for two months after the date of the agreement. All opium thus admitted, however, as well as all opium bonded in the Treaty Ports and in stock at Hong Kong for China on the date of the agreement, would be listed, except so far as it was covered by special certificates from us; and the number of chests thus listed would be taken in reduction of our regular exports during the three years 1912 to 1914. The list, which was not completed till later, showed that the necessary reduction will be 3,820 chests in each of the three years.

Such are the main features of the agreement which was concluded at Peking on the 8th of last May. The attitude of the Government of India throughout has been absolutely straightforward. We are in full sympathy with the reformation of China; and we are prepared to make, and have made, large sacrifices to help her. But we cannot consent that, under the guise of a reform which may be no reform, revenue should be transferred from India to China without any other benefit to the latter. We unhesitatingly recognised the sincerity of the Chinese Government, but we demanded certain ordinary precautions to insure that our sacrifices shall not be frustrated by reactionary tendencies in the provinces, and we insisted that our trade, so long as it lasts, shall receive equal privileges with the trade in the indigenous drug. This is the spirit in which we pressed the claims of India: and in this spirit the negotiations were carried to a successful conclusion by Sir John Jordan, the British Minister in China. To that distinguished official India is deeply indebted for his care of her interests and for the skill with which he secured a settlement that is sympathetic and just to China and to India alike.

9. Since our agreement was signed last May, startling events have happened in China. Revolution and civil war have rent the country

and its ancient monarchy has now been replaced by a republic. Amid the inevitable confusion, the cause of opium reform has suffered in some measure, though we may hope that the set-back has only been temporary. Cultivation of the poppy has revived in parts of the far interior, where it had been officially extinguished. And some spasmodic attempts have been made, at Canton and elsewhere, to infringe the Peking agreement. But nothing has occurred which cannot be explained by the suspension of the central Government: and on the whole our compact has stood a severe test remarkably well. We of course have carried out our part of it with scrupulous care; and we have done more, for we have gone outside our bargain to help China, as I shall shortly explain.

The operation of the agreement is automatic, except as regards the special measures for closing down our trade in less than seven years. These hinge upon the provisions of Article III, which will exclude Indian opium from any single province of China and the Treaty Ports therein (Canton and Shanghai always reserved) as soon as there is clear evidence that the province has ceased both to grow the poppy itself and to import native opium from other provinces where it is still produced. It is this provision which I apprehend will be the key to future developments. For the present, it has resulted in closing the whole of Manchuria and the provinces of Shansi and Sze-chuan. The two latter had been thoroughly inspected by Sir Alexander Hosie, the British Consul-General at Tientsin; and similar local enquiries are being extended, under that officer's direction, to all the other provinces. The work has involved protracted journeys through the hinterland of China amid conditions of no small physical hardship; and I am glad of this opportunity of acknowledging the great value of the services which Sir Alexander Hosie has thus rendered us.

10. I referred a moment ago to the proofs which we have given China of our good will towards her by co-operating in matters which are outside the strict letter of our treaty obligations. The first of these, mentioned in my last Financial Statement, was our decision to "earmark" or certify opium for China from January 1911. The second was our postponement till the second half of 1911 of our usual monthly sales of opium for other markets than China. By these measures it was our purpose to help China through a critical

time. In the early part of 1911 her position was that she could not exclude foreign opium without an international agreement. Meanwhile, prices were bounding up, and it was generally surmised that the closing of her ports was only a matter of time. The inducements were great to pour opium from all quarters into the country before the agreement could be negotiated and thus to render nugatory her efforts to effect a direct and progressive reduction of her imports. Our action prevented this. Later, we took a third and even more important step, by curtailing the quantity of our opium sold for markets other than China. That step was pressed upon me, in a resolution which he moved in this Council last March, by my Hon'ble friend, Sir Sassoon David. I was unable to accept his proposal at the time for two reasons: first, because the whole question was under diplomatic discussion at Peking; and second, because we had carefully calculated the requirements of our non-China customers and found them to be well in excess of the 10,000 chests which my Hon'ble friend suggested. After the Peking agreement was concluded, however, we decided to cut down the 16,000 chests, which we had budgeted to sell, to 14,000; and thereby to reduce the possible margin for smuggling opium without our certificates into China. For 1912 we have brought the figure still lower to 13,200 chests. We doubt if this is sufficient for the legitimate local needs of Singapore and elsewhere. We know that it means an avoidable loss of revenue to us. But against the inconvenience and the sacrifice we have set our anxiety to prevent the illicit diversion of uncertified opium from less profitable markets into China. These then are our relations with our neighbour in this great and humane reform. She must in the last resort work out her own salvation; but India will assist her by every means in her power and will advance with her, step by step, until the goal is reached.

11. Towards the close of the year a conference was held at The Hague by the Powers which were represented at the Shanghai international commission on opium. The ostensible object was to conventionalize the findings of that commission. To us that particular object was comparatively unimportant, for we have already undertaken all, and more than all, that China asked from us; while our domestic control of the rise of opium in India is not a matter in which we require international assistance. We welcomed the confer-

ence, however, from another point of view. It enabled us to lay before the Powers a narrative of the unselfish policy which India has followed. It gave us an opportunity of reviewing and improving our arrangements against the misuse of opium in this country. But above all it justified us in asking for the co-operation of the Powers in checking what I am convinced may become a much greater curse than opium has ever been, or is ever likely to be, to India. I refer to the consumption of cocaine and morphia and their respective congeners. The evil done by these drugs is already great; their spread is rapid and insidious; and nothing short of the most drastic State control over their manufacture and sale will stop the growth of a particularly degrading vice. I am happy to say that the conference accepted this view and that, with the assistance of Sir William Meyer, who most ably represented the interests of India, a convention has been drafted which, if the Powers accept it, will go far to strengthen our hands against this new danger.

12. One word more before I close this account of our opium policy. The poppy-growing States of Central India and Malwa are sufferers as well as ourselves from the loss of the China market; and hitherto they have been unable to share with us the temporary compensation of the high prices fetched at the sales of Bengal opium. The whole of the permissible Malwa exports up to the end of 1911 had already been bespoken by advance payment of duty. Some of the Durbars endeavoured to secure a portion of the enormous profits of the trade by imposing extra transit dues: but their efforts were ineffective and lacked combination. It was clearly necessary for us to intervene, and we did so from the beginning of 1912. The old pass-duty of Rs. 600 is now doubled; and the privilege of obtaining our certificates for China is exposed to auction. We propose to credit one-half of the extra pass-duty and one-half of the auction fees to the Imperial exchequer, and to hand over the other half to the States on certain easy conditions and under a formula of distribution which they themselves have agreed upon. We intend also to give the Durbars an opportunity of securing a footing in the non-China markets, which they have made no effort to exploit in the past. For this purpose, 1,000 out of our 13,200 chests will be taken as an experiment from Malwa, if arrangements can be made for marketing it, and if reasonable prices are offered. In these ways we hope to mitigate to the producing States the blow that must fall

upon them sooner or later. We believe that they in turn recognize the generosity of our intentions.

13. There are three special reasons why I have dwelt at what may seem to be inordinate length on this dull subject. First the future of our opium revenue has been made clearer by the agreement of last May, and a lengthy pronouncement of policy may not again be necessary. Second, I wished the Council to see that our attitude has not been vicarious righteousness on the one hand, or selfish obstruction on the other: we have made real and lasting sacrifices and manifested a practical faith in China's capacity for regeneration. Lastly, I desired to show that we have not ignored the legitimate claims of our merchants or the interests of the Malwa States. With these explanations I turn now to the financial outcome of our policy. In 1911 we sold 15,440 Bengal chests and exported 15,576½ Malwa chests with certificates for China. We also sold 14,000 Bengal chests for other markets. Speculation was active throughout the year and reached its zenith in October, when the China drug rose to the phenomenal price of ₹ 6,000 a chest. Then came the revolution and prices dropped, but they are still over ₹ 4,000, while the curtailment of the Singapore sales has kept that section of the market strong. In 1912 we propose to sell 6,700 Bengal and export 14,560 Malwa chests for China, as well as 13,200 chests (of which 1,000 at the outside will come from Malwa) for other markets. The first two months of our new Bombay system of auctions have been satisfactory; the average yield (including pass-duty) having been close on ₹ 3,000, of which we take ₹ 1,800 and the Durbars the remainder. In the current financial year, the net result is that Bengal opium is now expected to realize £ 1,241,000 and Malwa opium £ 334,000 more than I budgeted for.

14. The true measure of this remarkable windfall is obtained by comparing our actual receipts with what we should have obtained under the sliding scale which, as I explained last year, we treat as the gauge of normal conditions. The sliding scale figure for the year is 615 lakhs; our anticipated receipts are 678½ lakhs. The excess is £1,757,000, which we propose to use on precisely similar lines to the windfall which it was my good fortune to announce a year ago. Two-thirds of the amount will be remitted to London for the redemption of temporary sterling debt. The remaining third, or in round figures, £ 566,000 (85 lakhs), will be distributed in

grants for non-recurring expenditure of a beneficial character. Our precise disposition is briefly as follows :—

£333,000 among the Provinces for sanitation ;

£133,000 among the Provinces for agricultural improvements and similar purposes :

£40,000 to the Central Research Institute for work in public hygiene :

£33,000 towards the establishment of a School of Tropical Medicine in Calcutta ; and

£27,000 for Government laboratories in Burma and at Parel (Bombay).

Last year the bulk of our opium windfall was earmarked for education : this year it goes to the sister grace of cleanliness. The details will be found in the explanatory memorandum attached to this statement ; and I have no doubt that my Hon'ble colleague, Sir Harcourt Butler, will explain next week the objects which these grants are intended to further.

Ordinary Revenue.

15. I am able at last to turn from the story of opium and its troubles to the ordinary business of the closing year. As I mentioned, we expect the total revenue, including that of the provinces as well as our own, to be nearly 3½ millions better than my original estimate. Of this improvement £3,400,000—or practically the whole—is Imperial in its origin. The fact is disguised, as I shall shortly explain, by large transfers of revenue from the Imperial to the Provincial exchequers ; but, to get a clear view of the position, we must for the moment neglect these transfers. Of the true Imperial betterment then, close on £1,600,000 is accounted for by the high prices of opium, and £1,800,000 by the general increase in the prosperity and trade of the country.

16. The main contribution to this great advance comes again from our State railways. Every one of our main lines has shared in the improvement. Wheat, cotton, jute, coal and oil seeds swelled the returns ; the passenger traffic has grown exceedingly ; and the extra business brought by the Royal visit has outrun our expecta-

tions. The total earnings for the year are now expected to be £1,587,000 above our budget, and the highest on record. This growth of receipts has meant, of course, extra expenditure in working the traffic, and extra payments in profits to the Companies which lease our lines; so that the increase in net revenue is £1,185,000. Closely associated with our railway figures, as they must always be, are our Customs returns, which promise an increase of £330,000 over our budget estimate. For this we have to thank petroleum, piece-goods and rice, petroleum imports having been stimulated by a rate war among the great oil syndicates, piece-goods being always an active market in prosperous years; and the export of rice being in abnormal demand to meet a shortage in the Far East. To enumerate all the other heads of revenue which have contributed to our surplus would take more time than I can spare. The chief of them are Interest, with an excess of £237,000 earned almost entirely on the high balances in our Home treasury; Mint where, owing mainly to the demand for British dollars in consequence of the troubles in China, our receipts have risen by £143,000; and Exchange, which was strong throughout the year and has brought us an additional £106,000. I am glad to see that the consumption of Salt, and with it our revenue, have begun to move again after a long period of stagnation. There was some holding up of stocks before the Durbar in the hope of a reduction in the duty: but a brisk business is now being done and, in spite of the growing popularity of credit sales in Bengal, the revenue is expected to be £65,000 higher than our estimate.

17. The one and only budget head that has disappointed us is Land Revenue, where our figures faithfully reflect the distress in parts of Bombay, and the failure of the early autumn crops in certain areas of the Punjab and the United Provinces. The sale of proprietary rights in the canal colonies of the Punjab has also advanced more slowly than seemed probable a year ago. The deficiency from the budget, for the head, as a whole, is £960,000, of which approximately a half would be the Imperial loss.

The marked improvement in our resources, however, has enabled the Government of India, with the concurrence of the Secretary of State, to make a number of important grants to the Provinces; and this pleasing operation takes the technical form of increasing the

Provincial shares, and *pro tanto* diminishing the Imperial share, of the land revenue receipts. It will thus be found that, in place of a drop of about half a million, our figured tables show an apparent deterioration of nearly £2,600,000 from the budget estimate of our Imperial income from this source ; while the Provinces instead of being about half a million to the bad, are shown as being £1,639,000 to the good.

18. The grants which we have thus made out of our abounding good fortune cover a large field. I have already mentioned the £566,000 allotted from the excess opium receipts. Of those which are taken from our general resources I need enumerate only the more important, referring my Hon'ble friends to the explanatory memorandum for greater detail :—

£782,000 in connection with the reconstitution of Bengal and Assam ;

£212,000 for the cost of the Royal bonus of half a month's pay to Provincial officers in civil employ ;

£72,000 for the remission of famine debts in Kathiawar as announced at the Delhi Durbar ;

£167,000 to the Madras Corporation in aid of its waterworks and drainage scheme ;

£133,000 to Burma for the improvement of communications ;

£58,000 for special Provincial expenditure in Assam and Burma on the expeditions upon the North-East Frontier.

The first of these grants represents the cost of providing suitable opening balances for the three new Provinces of Bengal, Assam and Behar and Orissa. The other grants explain themselves. They are all non-recurring.

Ordinary Expenditure.

19. The expenditure of the year is less by £843,000 than we provided for in the budget. £225,000 of this occurs in the Provincial account, mainly as a consequence of the inability of the local

Governments to spend in full their grants for education and sanitation. The Imperial savings come to £618,000, which may be taken as appearing almost wholly under two heads,—the Royal visits and the Opium Department in Bengal. Apart from these, there has been an increase of about £100,000 in Military expenditure, which will be explained later. On the other hand, the £120,000 which was allotted under a new head for Protective Irrigation has not been utilised,—a disappointing result in view of the importance of these works. In other respects our estimate of expenditure was a very close one, and there are no material departures from it. The non-recurring expenditure on the Royal boons, in so far as it falls into this year's expenditure accounts, was met without difficulty by savings in other directions.

20. The opium charges require a few words of special notice. China's zeal for reform and our pledges of assistance mean a large and, we must assume, a progressive reduction in our output of Bengal opium. To keep abreast of this, we have closed down the Patna factory and abolished the appointment of Opium Agent for Behar. We have focussed the administration in one Agent, and the manufacture in one factory at Ghazipur. We have also concentrated the area of licensed cultivation, giving up Behar entirely, as well as a number of the outlying districts in the United Provinces. How drastic the reduction has been may be judged from the fact that in 1906-07, the last year before we began to curtail our exports, the area under poppy was 900,000 bighas; in the current season it is only 325,000 bighas. Recruiting for the department has, of course been stopped for several years; but the sharp restriction of area in the present year, with the closing of one factory and a number of sub-agencies, has necessitated some retrenchment in establishments I should like to explain how this is being carried out. I should like also to express the sympathy of the Government of India with a body of deserving officials for whom the outlook for some time past must have been full of uncertainty and gloom. What we are doing is first, to get rid of the least efficient of the opium employees on such pensions or gratuities as the rules permit; second, to transfer to other departments all who are fit for a new class of employment; and third, to encourage the retirement of the senior men by offering full pensions to all those who are within five years of completing their qualifying service. On these lines we are dealing with every

rank, from the highest paid departmental officer down to the humble peon, and we hope to prevent any genuine hardship. The notices of discharge which were served on a number of the gazetted Officers have been withdrawn; several of the younger men have been provided by the United Provinces Government with posts in the Provincial Civil Service; the claims of others are still being pressed in different offices; and any who are ultimately redundant will be retained as supernumeraries until we can absorb them or find them other employment. When the department has been lightened in this way, and by the acceptance of the special pensions which we are offering, we trust—though, of course, we cannot promise—that it will be put on a footing which will make further retrenchments unnecessary. The area of cultivation is now as low as it need be for several years; and any future reductions will probably be no more than parallel with the normal decrement of an establishment for which there is no recruitment.

To come back to the present, however, the Council will perceive a saving of £445,000 in opium charges. This is due in part to the economies in administration which I have just mentioned, but in the main to the abnormally thin yield of the last poppy harvest. The consistence was poor, and our payments were correspondingly low.

Expenditure on the Royal Visit.

21. I now, My Lord, wish to describe briefly, and of necessity in somewhat general terms, the expenditure incurred on the Imperial Durbar at Delhi and on the other incidents connected with the visit of the King-Emperor and Queen-Empress to India. Our accounts have not yet been closed or compiled, and considerable alterations in detail may still have to be made. But, looking back to the cordiality and even the enthusiasm with which this Council applauded the provision entered for the Royal visit in my last budget, I consider myself bound in courtesy to take this the first available opportunity of laying before them the manner in which that provision has been used. It will be remembered that the total allotment for the Royal visit was £1 million sterling. It was necessarily a very rough forecast, as we had no estimates to go upon at that early date, but our feeling was that it would enable Their Imperial Majesties to be received and entertained in a manner suitable to the wishes of their Indian subjects. One-third of this million was to be Military

expenditure; and the remainder appeared in the civil estimates, with a small deduction for recoveries from the sale of tents and other equipment. The total net provision for Imperial Civil charges, including a small advance grant in 1910-11, was £ 633,000. The actual net expenditure against this grant, so far as we can at present estimate, may be tabulated as follows :—

(*a*) On the Durbar at Delhi :—

	£
Administrative charges	52,100
General services, roads, lighting, water supply, sanitation, etc.	190,100
State ceremonies	58,300
Sports, garden party, fireworks, music, etc.	20,000
King-Emperor's camp...	56,000
Camps of the Government of India, Foreign Department, Commander-in-Chief, Political and other Imperial Officers	115,600
Visitors', Press and Police camps, etc.	60,300
Miscellaneous	12,200
Less recoveries	143,800
Total ...	£ 420,800
(*b*) On the Royal tour	48,300
(*c*) On medals and other incidental charges.	13,300
	£ 482,400

We have still to meet the cost of an addition to the regalia. Allowing for this and leaving a small margin for charges which have not yet come in, we may take the net expenditure at £ 560,000.

The allotment provided in the Military budget was £ 333,000, which was intended to cover a very large concentration of troops at Delhi. When the failure of the early rains in Northern India indicated difficulties about food supplies and forage, the Military programme was reviewed and the number of troops under orders for Delhi was materially reduced. The actual estimated expenditure

has been only £ 207,000. It will, I am sure, be no small gratification to this Council that the reception of Their Imperial Majesties was carried out on a scale worthy of the occasion, and yet with a regard for economy which has left us so well within the funds allotted for the purpose.

22. The expenditure from Provincial revenues on the Royal visit had not been the subject of any reasoned estimate when the budgets of the various local Governments were framed in the opening months of 1911. It was worked out, however, during the hot weather in the closest consultation with the Government of India, and we have now got provisional accounts. It is estimated that the eight major Provinces spent £ 173,000 on their camps at Delhi, and about £ 72,000 on local celebrations, illuminations, etc.

23. Such then, so far as we can judge from our unfinished accounts, were the charges for the reception and entertainment of Their Imperial Majesties. But the Council will probably expect me to narrate also the cost of the Royal bonus and the various minor boons which were announced by Your Excellency on behalf of the King-Emperor at Delhi. For these, of course, there could, in the nature of things, be no budget provision; and some of them entail expenditure or loss of revenue which will not be brought into our accounts for some time to come. The only boon of any importance for which I have a reasonably complete estimate is the bonus of half a month's pay to certain civil employes and to the Army in India. The whole of this will be met from Imperial revenues; and we believe that it will cost about £ 325,000 in the Civil accounts and about £ 1,66,000 in the Military accounts, or a little under £ 5,00,000 in all. The remission of debts in certain Native States means a loss of nearly £ 85,000 ; and the monetary effects of the other boons (apart always from the grant for Education) is inconsiderable. I believe, therefore, that I should be safe in putting the total figure at £ 600,000 at the outside.

Budget Estimate for 1912-1913.

24. I now leave the eventful year which closes with this month, and open my budget for 1912-13. There is no one who realizes more keenly than I do the dangers of prophesy in India, but the budget forecast must inevitably involve some element of prophesy. All that I can say is that our prospects to-day are excellent, and that we

have every hope that the brightness of the outlook will continue. I propose then, avoiding unreasoning optimism on the one hand, and holding fast to my faith in the progress of India on the other, to estimate again for a year of normal seasons and trade. There still hang over us the uncertainties of the opium revenue, and there are, as there always will be, special claims of an urgent nature upon our exchequer. But with care and economy we shall be able, during the coming year at least, to discount the former and to satisfy the latter without any addition to the burden of our taxation. On the other hand, our position is not one which justifies any important remission of taxes. I present to-day, therefore, what I may call a "No Change" budget. My estimate is that the revenue and expenditure, Imperial and Provincial, will balance almost exactly at £79¼ millions. In the purely Imperial section of the accounts, however, there will be a surplus of approximately £1½ millions, which it is proposed, for reasons that I will touch upon later, to retain unimpaired.

Revenue.

25. If we set aside Opium, the total revenue, Imperial and Provincial, for which I budget is almost the same as in the current year. We expect an improvement in the Land Revenue collections and in those other classes of receipts which respond most directly to favourable agricultural conditions. On the other hand, I have taken a somewhat conservative estimate of Railway and Customs revenues, while we cannot count upon a continuance of this year's high receipts from Mint and Interest. The net result, as I have said, is practical equilibrium. But in the Imperial section of the accounts, with which we are at present more immediately concerned, the position is one of considerable strength, seeing that we have not to repeat the large non-recurring grants to the Provinces which diminish our share of the land revenue receipts in the current year. Apart from opium, which as usual throws the comparison out of gear, the Imperial revenue which we hope to obtain next year will be £ 920,000 in excess of our estimated receipts in 1911-12. I shall dispose of opium first, and then discuss this figure in some detail.

26. The consequences of the new agreement with China are written large across our estimate of opium revenue. The number of chests which we may sell with China certificates in 1913 is limited

to 16,580, of which we are under a promise to offer 14,860 to Malwa. Our China sales for each calendar year will now, in all probability, be held from January to October in Calcutta, and in Bombay from the preceding November to August. Our uncertified exports will amount to 13,200 chests, of which we shall give Malwa a chance of taking 1,000 chests; and the sales will be spread over all the months in the year. I shall spare the Council the reasons for these divergencies in procepure, which are intended to secure the maximum of revenue with the minimum of inconvenience to the trade. I shall also spare my Honourable friends the puzzling calculations which are needed to fit these arrangements into the mould of the financial year; and will merely say that it is proposed to sell altogether 19,821 chests for China in 1912-13, which, with the 13,200 chests for other markets, gives roughly 33,000 chests in all. As compared with the much larger quantity on which we have been paid in the current year, this in itself suggests a considerable fall in revenue. But I have not ventured to budget for the same high prices as we are now receiving. With the restoration of settled government in China, we may look for the revival of more rigorous measures against the opium habit, and these are likely in turn to affect the tone of the market for our exports. In any case prudence forbids us to attempt to follow the vagaries of a highly speculative market. Between a falling output therefore and a cautious forecast of prices, my total estimate of opium revenue for next year is £2,235,000 below what we expect to obtain in the current year. The actual figure is 543 lakhs, which happens to be almost identical with the figure (540 lakhs) for 1912-13 on our theoretical sliding scale. If prices should outrun our calculations, I have little doubt that we shall find useful employment for the money.

27. The improvement in our Imperial receipts from general sources is of a negative character, being entirely due to the smaller volume of special grants to local Governments. In other respects we do not look forward to the same high revenue returns as in the current year. Under Railways, in particular, I have thought it wise to assume some slight relaxation after the rich harvest of the Durbar year. It is not only that we shall have no Royal visit; but so much depends on trade conditions which it is impossible to forecast, and I think a moderate margin of safety should offend no prudent publicist. I have accordingly taken the net earnings of our State Railways

at £ 605,000 less than in the present year. Similarly with Customs. If the almost feverish activity of the trade in rice, silver and petroleum were to continue, our Customs receipts would probably touch the imposing figure of 10 crores. But all booms have their day, and we have made a deliberately moderate estimate for these commodities; the net result is a reduction of £146,000 from this year's receipts. Three other heads of Imperial revenue yield somewhat fortuitous contributions to the decline. Interest is worse by £ 192,000, because the balances in our Home treasury are being materially reduced; Mint by £ 135,000, because we do not expect the same demand for dollars from China; and Exchange by £ 106,000 for the technical reason that we always budget for our exchange transactions at par.

In the classes of revenue which are more closely associated with the internal prosperity of the country, we anticipate no set-back. Now that the Salt revenue is moving, we expect that it will rise by another £ 31,000. From Stamps an improvement of £ 71,000 is probable; and a still larger increase would have been taken for Excise if it had not been obscured by the complete provincialization of that source of revenue in Bengal. The chief advance, however, is under Land Revenue, where the return of normal conditions in the areas that suffered from the irregularities of the last monsoon will, we trust, be the main contributor to an increase of which the Imperial share should be something in excess of £400,000.

28. This brings me to the dominant factor in the whole comparison—the Provincial grants which appear as Land Revenue assignments, and the reduction in which will push up our apparent Imperial receipts. The details are complicated and can better be set out in the explanatory memorandum. But their net effect is that we are saved the non-recurring grants of roughly £ 2 millions which signalize the current year, and that we propose, as I shall explain later, new recurring grants of about £$\frac{1}{3}$ million in the coming year. There is thus an addition of £ 1$\frac{2}{3}$ millions to the Imperial share of the Land Revenue over and above the £ 400,000 which comes to us from improved collections.

Expenditure.

29. The position in regard to expenditure is fortunately simple, and not unsatisfactory. Imperial and Provincial charges together the total provision for next year is nearly £ 1$\frac{1}{4}$ millions higher than

the estimated expenditure of 1911-12. The whole of this excess, however, occurs in the Provinces; and by far the major part of it represents drafts on the large Imperial subsidies for education, sanitation and other beneficial services which are being placed at the credit of local Governments. When we turn to the estimate of Imperial expenditure, we find that there is an actual decrease, the total being £ 76,000 less than in the current year. The chief factors in this result are the following. Our Interest liabilities show a growth of £ 277,000, moving, as they must always do, with the growth of our borrowings, and also in a minor degree with the expansion of our provident funds, savings bank deposits and the like. Our Railway revenue charges, apart from interest on the regular railway debt, are also higher by £ 97,000. But the only other large excess over the grants in the current year appears under Education and represents a special reserve of £530,000 for the advancement of this great service. Otherwise the spending departments have shown much restraint, and there is little or no general rise in administrative charges. On the other hand, there is a noteworthy drop of £ 511,000 in Military expenditure to which I shall refer later; and as if to make room for the new education expenditure, we have a reduction of £ 486,000 under the head where the outlay on the Royal visit is recorded in the current year.

30. With the substantial improvement in our general revenue and the curtailment in expenditure, it was obvious that we were in sight of a large surplus. It was decided therefore to take an important step forward in the path of educational reform. The King-Emperor had announced at Delhi a permanent grant of 50 lakhs (£ 333,000) for the furtherance of truly popular education. We decided to add another recurring £ 67,000 to the Royal boon, and to supplement it by a further but non-recurring grant of £433,000. The total new provision for the year has thus been raised to the handsome figure of 125 lakhs, or more than the whole amount which we spent this year in connection with the Royal visit and the Delhi Durbar. I will leave it to my Hon'ble friend in charge of the Education Department to describe how the money is to be employed, and I confine myself to explaining where it is to be found in the estimates. £300,000 of the recurring grant has been transferred, through the usual method of Land Revenue assignments, to the Provinces which have regular financial settlements, and £ 3,000 to the North-West Frontier

Province. The remaining £ 97,000 recurring and the whole of the £ 433,000 non-recurring have been entered, for the present, as an Imperial reserve under the Education head, for distribution at more leisure.

31. There are two other small matters which we have taken the opportunity of disposing of. One is the provision of a small reserve (£ 15,300) for strengthening the sanitary services in India in accordance with a scheme which is now before the Secretary of State. The other is the abolition of the last of the petty cesses upon the land against which my predecessor waged incessant war. The cess in question is the village service cess in proprietary estates in Madras ; and as I have explained more than once, the reasons why we have not hitherto taken up the question are first, because we had no money, and second, because we could not remit the cess before it was imposed. The levy of the cess is now being extended as the old service tenures are being resumed ; and it is estimated that its relinquishment will cost Imperial revenues £17,000 next year, rising gradually until the proprietary estates are wholly relieved. The rent of the tenures will be credited as Land Revenue, of which the Province will receive a moiety. The Province will pay the salaries of the village servants; and the net loss to Provincial revenues will be made good by Imperial assignments.

Delhi Expenditure.

32. No narrative of next year's programme of expenditure would be complete without a reference to the momentous project which lies before us in the construction of the new Imperial Capital of India at Delhi. I may say at once that we are not yet in the possession of any estimates of its cost. Plans for the temporary housing of the Government of India headquarters are under preparation ; but no plans for the permanent Imperial City are to be thought of until the best available experts have studied and advised upon the project in all its bearings. Meanwhile, my immediate duty has been to devise a scheme for financing the work—a scheme which will be as little onerous as possible to the taxpayers of India. Three possible alternatives have presented themselves throughout. The first, and in some ways the most attractive, would be a special Delhi loan. The second would be to charge the whole expenditure, as it occurs, against current revenue. The third would be to put the Delhi works on precisely the same footing as our large railway and

irrigation works, treating them as capital expenditure and financing them partly from loans and partly from whatever spare revenues remain in each year after meeting our ordinary administrative needs. I shall not weary the Council by the various considerations which decided us, with the full approval of the Secretary of State, to adopt the third of these courses. It will, I believe, commend itself to the financial and commercial community of India. By treating the Delhi operation as ordinary Capital works, we ensure the greatest possible elasticity in the provision of funds; we avoid unnecessary additions to our unproductive debt; and I hope we allay the fear—so far as I am concerned, a baseless fear—that the new city will be built from the produce of fresh taxation.

33. Our programme then is this. So long as large sums of money are wanted for Delhi, we shall raise as much as we can along with our ordinary rupee loans, being guided in the amount of our borrowing by the state of the money market rather than by the precise estimate of expenditure for the year. If money is easy, and we can obtain more than we immediately require, it will lie in our cash balances available for future use. Meanwhile, as we shall now have three sections in our annual Capital programme instead of two, we may reasonably enlarge the conventional figure of one crore, which we have hitherto endeavoured to secure as our revenue surplus. There is no need to fix any standard surplus; much will depend on the circumstances of the year and on the other interests concerned; but whenever we find ourselves able to budget for a larger surplus than £ 667,000 without detriment to the other claims upon us, we shall do so until the financing of the new Delhi is completed. It is on these lines that we are budgeting for 1912-13. We propose to raise a rupee loan of 3 crores, the whole of which, so far as we can at present judge, will be available for Delhi; and we leave our surplus at the unusually high figure of £ 1½ millions, out of which at least one crore can be used for Delhi. Our estimate of what we shall need for actual expenditure within the year is two crores, shown under a new Capital head which will be observed in the tabular statements. Whatever part of our total provision is not required, will remain in our general balances for future use. The current administrative charges of the Imperial area, as opposed to the initial outlay, will of course be taken in the ordinary revenue account, and we have entered a lump provision of £ 33,000 in the 1912-13 budget for that purpose.

Military Services.

34. Under Military Services the expenditure for five years is shown in the following table:—

—	Gross.					Net.
	Army.	Marine.	Military Works.	Special Defences.	Total.	All Military heads.
	£	£	£	£	£	£
1908-1909	19,177,266	476,957	967,362	29,044	20,650,629	19,602,988
1909-1910	18,901,181	461,157	858,842	28,604	20,249,284	19,112,323
1910-1911	19,131,780	445,867	899,705	7,987	20,485,339	19,264,312
1911-1912 (Budget)	19,444,600	447,300	924,400	6,900	20,823,200	19,575,200
1911-1912 (Revised)	19,572,400	455,200	889,200	7,000	20,923,800	19,690,700
1912-1913 (Budget)	19,084,700	447,100	860,500	20,200	20,412,500	19,094,500

35. In our Army estimates for the current year we provided £½ million for Coronation Expenditure. This grant was designed to cover the Military cost of the Delhi Durbar and of the general manœuvres by which the assembly at Delhi was to be preceded, as well as other Military charges connected with Their Imperial Majesties' visit to India, such as expenditure on escorts at Bombay and Calcutta, and also to provide for the despatch of a Contingent to England to represent the Army in India at Their Imperial Majesties' Coronation at home. But the unfavourable outlook in the early monsoon period made it necessary to recast the original programme. It was decided to abandon the intended manœuvres altogether, to reduce the number of troops to be concentrated at Delhi, and, in the interests of the civil population, to rail all troops except those in the immediate neighbourhood. Notwithstanding this modification of the original programme, the numbers brought to Delhi eventually reached the high total of 57,000 soldiers, 18,000 followers and over 20,000 animals. The total expenditure on the reduced scale was finally estimated at 206,700, and it appears that this estimate will be very closely adhered to. The Military accounts of the Durbar and other services connected with the Royal visit and Coronation are rapidly approaching completion; and the latest forecast of the accounts authorities indicates a probable outlay of £161,700 (less receipts amounting to £3,500) in connection with the concentration at Delhi, while the total of other expenditure connected with the Royal visit is put at £27,300 and the cost of the Home Coronation Contigent at £18,300.

These figures do not include the bonus of half a month's pay which was issued to the Military services in common with the Civil departments, and for which no provision could, of course, be made in the original budget. This concession cost the Army £165,700.

36. The excess outlay thus entailed and the cost of the Abor Expedition together with the friendly mission to the Mishmi country (£124,300) may be regarded as met from the lapses which occurred in the schedule provision, owing to delay in the prosecution of various schemes, of which the most important were those of Artillery re-armament and line-rebuilding. As regards the ordinary charges, the budget provision was fully utilized and some additional grants were made in view of the improved receipts, with the result that the year is expected to close with a small net excess of £15,500.

37. It should be noticed that in both the present and the coming year there is a heavy bill for special services. Apart from the Delhi Durbar and the Abor Expedition already mentioned, the arms traffic operations were continued at a cost of £118,900, the total expenditure from the outset up to the end of the current year being thus raised to £340,300 ; and the Indian Government had also to meet a share (£17,000) of the cost of sending a regiment to strengthen the Consular guards in Southern Persia. In the coming year it is estimated that the winding up of the Abor operations will involve an outlay of £36,700. The provision of £133,300 for the continuance of the arms traffic operations is repeated, and £11,200 is provided towards the additional cost of the Consular guards. On the other hand, a windfall of £76,700 is anticipated from the absence of certain troops in China.

38. Apart from these special services, the budget of 1912-13 has been mainly influenced by the enquiry into the possibilities of retrenchment which was promised a year ago. The schedule grant has been reduced by £75,200, as compared with the figure adopted in the current year, and its application will be limited almost exclusively to the provision of primary requirements of the Army, such as guns, rifles, bayonets and swords, and to the prosecution of the scheme for providing Indian troops with sound and well constructed lines, and the continuance of other Military works now in progress. In pursuance of the same policy, expenditure has been temporarily curtailed in various directions, and a number of permanent economies effected, while other important suggestions are still under

consideration. This investigation will not be concluded until the Government of India and the Secretary of State have received and dealt with the reports of Field Marshal Sir William Nicholson's Committee, which will enquire into Army expenditure during the coming summer, and Admiral Sir Edmond Slade's Committee, which has just completed its examination of Marine expenditure. Meanwhile the effect has been to curtail expenditure, whether temporarily or permanently, by a sum of £191,200, of which the budget for the coming year takes account. We are also relieved by the disappearance of the provision for Coronation Durbar expenditure; and though in some directions, and especially in regard to the food charges and the provision of stores, some additional outlay has to be faced, the final result is a reduction of the net Military budget by £480,700, which brings down the total net figure, namely, £19,094,500, to an amount lower than that of any year since 1903-04.

Railways.

39. In accordance with the usual practice, I have had the figure of Capital expenditure on railways during the last five years brought together, and compared with the similar estimate for 1912-13. The table includes all Capital outlay, whether incurred by the State or through the agency of guaranteed or assisted Companies :—

	1907-1908.	1908-1909.	1909-1910.
	£	£	£
Open lines, including rolling stock ...	7,328,000	8,582,741	6,532,441
Lines under construction—			
(a) Started in previous years ...	3,006,800	1,366,200	1,482,962
(b) Started in current year	.....	146,130	369,291
	10,334,800	10,045,071	8,384,694

	1910-1911.	1911-1912 (Revised).	1912-1913 (Budget).
	£	£	£
Open lines including rolling stock ...	5,002,843	5,217,400	6,341,200
Lines under construction—			
(a) Started in previous years ...	2,055,264	2,636,000	2,578,800
(b) Started in current year ...	387,821	265,000	80,000
	7,445,928	8,118,400	9,000,000

40. On the 31st March 1911, the total length of open lines was 32,398·81 miles classified according to gauge as follows :—

5′-6″ gauge	16,758·05
Metre (3′-3⅜″)...	13,633·28
Special gauges (2′-6″ and 2′)	2,007·48
Total ...	32,398·81

During the current year we have added to these approximately the following mileage :—

5′-6″ gauge	322·30
Metre (3′-3⅜″)	308·91
Special gauges (2′-6″ and 2′)	70·11
Total ...	701·32

During the ensuing year it is intended to increase this length by 790·55 miles.

41. In the current year the return on the Capital at charge amounts to 4·99 per cent. as compared with 4·66 in 1910-11, 4·48 in 1909-10 and 3·69 in 1908-09. The rate of interest which we have taken for the year on the debt chargeable to railways is 3·377 per cent.

The current year has been more favourable than last year and the traffic returns show that there will be a large improvement over the Budget Estimates. The improvement is largely due to general development of traffic on railways and to additional traffic in connection with His Majesty's visit to India and the Delhi Durbar. The grants for working expenses are likely to be larger than the Budget Estimate by £ 346,700.

If we take the railway revenue account as a whole and set the interest charges, the annuities and sinking fund payments, and the minor debits (cost of land, etc.), against the net earnings, we find a surplus of £ 2,989,300 which accrues to general revenues, against a net gain of £ 2,017,500 in 1910-11.

42. In the Budget Estimate of next year provision has been made for a decrease in the gross receipts compared with the current year, for reasons to which I have already alluded. The latter includes an extra day's earnings in February, and special traffic in connection with the Royal visit and Delhi Durbar. Provision for working expenses has also been put a little higher on account of

necessary renewals of permanent-way, rolling stock and strengthening of bridges. It is expected that the net surplus after providing for interest charges, which show an increase on account of growth of capital will be £2,021,900.

Irrigation.

43. The financial position of our great Irrigation undertakings may be gathered at a glance from the following table, which carries on and brings up to date the information that it has been customary to give in previous Financial Statements :—

Particulars.	1908-1909.	1909-1910	1910-1911.	1911-1912. Revised.	1912-1913. Budget.
Productive Works.	£	£	£	£	£
Capital outlay to end of year.....	28,002,898	23,145,119	30,355,971	31,963,000	33,386,800
Direct receipts	2,213,644	2,249,011	2,236,989	2,314,300	2,325,700
Land Revenue due to Irrigation..	1,084,773	1,111,158	1,170,065	1,362,100	1,375,200
Total Receipts	3,298,417	3,360,169	3,407,054	3,676,400	3,600,900
Working Expenses	1,011,140	1,065,481	1,080,404	1,096,000	1,050,000
Interest on debt	930,708	960,829	1,004,680	1,051,700	1,104,600
Total Working Expenses	1,941,848	2,026,310	2,085,084	2,147,700	2,154,600
Net Profit.	1,356,569	1,333,859	1,321,970	1,528,700	1,446 300

	1908-1909.	1909-1910.	1910-1911.	1911-1912. Revised.	1912-1913. Budget.
Protective Works.	£	£	£	£	£
Capital outlay to end of year ..	2,736,094	3,112,121	3,444,204	3,814,200	4,291,900
Direct receipts	33,980	58,066	51,061	57,900	66,800
Land Revenue due to Irrigation ..	6,271	6,230	7,940	9,100	9,100
Total Receipts	40,251	64,296	59,001	67,000	75,900
Working Expenses	25,449	28,730	29,217	42,700	55,900
Interest on debt	86,619	97,882	110,730	122,600	136,900
Total Working Expenses	112,068	126,612	139,947	165,300	192,800
Net Loss	71,817	62,316	80,946	98,300	116,900
Minor Works and Navigation.					
Direct Receipts	219,334	235,691	228,465	243,400	244,300
Expenditure.....	879,339	889,435	877,728	848,400	909,300
Net Loss	660,005	653,744	649,263	605,000	665,000

44. On the 31st March 1911, 58,251 miles of main and branch canals and distributaries had been constructed, commanding 48 million acres of culturable land, the area irrigated in 1910-11 being about 22 million acres. The productive works during that year yielded a net return of 7·66 per cent. on the capital outlay of £ 30 millions after paying all charges exclusive of interest. The net profit to the State was £ 1,322,000.

45. The revised estimate for 1911-12 shows a net profit of £ 1,529,000 on productive works and a net return of 8·07 per cent. on the capital outlay of £ 32 millions. Excluding works still under construction the net return on the balance of the capital expended (£ 26 millions) amounts to 9·78 per cent.

46. On the 31st March 1912 we expect to have 58,684 miles of main and branch canals and distributaries constructed to command 48,734,000 acres of culturable land. It is expected that an area of nearly 22½ million acres will be irrigated during the year. In addition to the canals in operation, there are altogether 55 projects which are either under construction, awaiting sanction or being examined by the professional advisers of the Government. Of these 26 are productive, 23 protective and 6 minor works. The two former are designed to irrigate 8·80 and 1·18 million acres, respectively, at a total capital cost of about £ 31 millions and £ 6½ millions, respectively. The productive works are expected to yield a net return of 7·28 per cent. on the outlay.

47. Of the Projects referred to in paragraph 48 of the last year's Financial Statement, the Ghaggar, Twaute, Mahanadi and Wanganga canals were sanctioned during the year. The other three schemes, *viz.*, the Cauvery Reservoir Project, the Sukkur Barrage and the Rohri Left Bank canal are still under the consideration of the Government of India. Another most important scheme which is now before the Government of India is the Sarda-Ganges-Jumna Feeder project, mentioned in paragraph 63 of the Financial Statement for 1909-10. This work is estimated to irrigate 1,528,400 acres situated in two Provinces, twenty-five districts and three Native States. An estimate for providing permanent Head Works for the Upper Ganges canal, amounting to nearly Rs. 26 lakhs, is about to be submitted to the Secretary of State for sanction. This work will serve to render the water supplies of the Upper Ganges and Agra canals more assured

during critical times. Satisfactory progress continues to be made in the construction of the triple canals in the Punjab. The probable dates of opening of the three canals are as follows:—

Upper Chenab canal—May or at latest October 1912.
Upper Jhelum and Lower Bari Doab—1914.

The works on the Upper Swat River canal in the North-West Frontier Province are now about half finished and are proceeding satisfactorily.

Provincial Finance.

48. In saying a few words on the Provincial finances I have no intention to try the patience of the Council with a disquisition such as it was necessary to impose upon them a year ago. The scheme of permanent financial settlements which I then described is still in its infancy, though it could not have had a much better start than the current year has given it. The only Province that has caused us any anxiety is Burma, where the revenue has been disappointing and the turn of the tide has not yet come. In order to prevent either a large overdraft, which under our new arrangements is inadmissible, or practically a complete suspension of its public works, we have made the Province a special gift of £ 133,000 to be spent on the improvement of its communications. The other Provinces have all fared extremely well, and I have every hope that permanence of their settlements will strengthen the spirit of economy and self-reliance in the Provincial administrations, while leaving them ample margin for all legitimate expansion.

49. The even tenor of our way, however, was broken by a cause which none of us foresaw a year ago. The reconstitution of Bengal means the abrogation of the settlements with the two existing Provinces, and has led to the formation of new settlements with the three Provinces which are now to take their place. Such settlements we have now framed, and the budgets for next year have been drawn up in accord with them. It was obviously impossible to endow the new arrangements with the same permanency as in the older Provinces. In Behar and Orissa there must be a considerable amount of initial expenditure before the Province settles down to normal conditions, and in Assam it will be some little time before we can estimate the permanent requirements of tract which shows promise

of important developments. Moreover, the methods adopted in framing the settlement standards were of necessity in some measure tentative and provisional. The arrangements which we have concluded there fore are for three years, in the hope that, after that period expires, it will be possible to gauge the needs of the new Provinces with sufficient accuracy to justify us in giving them permanent settlements.

50. In all other respects our temporary settlements follow the ordinary lines. In each of the three Provinces the Imperial Exchequer will receive one-half of the receipts from Land Revenue and one-half of the net receipts from stamps and Assessed Taxes. In Bengal and in Behar and Orissa it will take half the net Irrigation revenue as well, and in the latter Province one-quarter of the net receipts from Excise. All other revenue and expenditure will be wholly Provincial, and the shares which I have mentioned have been chosen with a view to bring the Provincial accounts as near to equilibrium as possible, so that the local Governments may get the full advantage of their growing revenues. The standards of expenditure have been fixed with moderate liberality, and besides distributing the existing balances we have strengthened the reserves of the new Provinces by initial grants aggregating £782,000. The Provinces will thus start their 1912-13 accounts with the following opening balances: Assam with £ 267,000 ; Behar and Orissa with £ 833,000 ; and Bengal proper with a round £ 1,000,000. These figures exclude the grants made from the opium windfall in the current year ; and the Bengal figure includes £267,000 held for the Calcutta Improvement Trust. Behar and Orissa is treated well, because it needs substantial assistance in the task of establishing a new head quarters. Assam is a country of much promise, where we believe that judicious expenditure on communications and colonizing will amply repay itself in time. Bengal proper has been contending for some years against serious financial difficulties, which we are glad to mitigate, particularly if we thereby facilitate the steady improvement of the administration in the Eastern districts. We trust that our liberality will be justified, and that it will be regarded as an earnest of our desire for the well-being of the three new administrations.

Ways and Means.

51. The management of our cash balances, and the provision of adequate funds for all the multifarious claims upon them, have

presented no difficulty in the current year. Our capital programme for 1911-12 was the expenditure of £ 9½ millions on Railways and about £ 1¼ millions on Irrigation. We proposed to pay off roughly £ 2¾ millions of debentures, bonds and floating debt; while on the other hand we meant to add £ 1⅓ millions in India and £ 4½ millions in England (the latter partly borrowed by Railway Companies) to our permanent debt. We expected that our cash balances in England and India combined would be reduced from £ 28½ to £ 21¼ millions, exclusive in each case of the uninvested portion of the Gold Standard Reserve. The Secretary of State's Treasury drawings were taken in the budget at nearly £ 16 millions.

52. The actual position has been stronger throughout. The total capital outlay (excluding a small sum for Imperial Delhi) has been only £ 79¾ millions, Irrigation having used a small fraction of the Railway lapses. The repayment of debt has been what we took in the budget :—£ 1¾ millions of Madras and Indian Midland Railway debentures, £ ½ million of annual drawings from our Indian Bonds and £ ½ million of India Bills withdrawn. We have borrowed as we proposed in India : but the operations of our Railway Companies in the London market have not been what we expected, and the total addition to our permanent sterling debt has been only a little over £ 2¾ millions. Nevertheless, our cash balances have fallen only from £30¼ to £29¼ millions. The great improvement is due chiefly to the growth of the surplus, both Imperial and Provincial; to a large increase in Savings Banks deposits; and to bigger credits from departmental and judicial deposits. The Secretary of State's drawing against our Treasury balances have, owing to an active trade demand, been much higher than we provided for. They will probably be as heavy as £ 24½ millions, our surplus funds in India being thereby transferred to London, so that while our Indian closing balance is a little under 18 crores, that of the Home treasury will be about £ 17½ millions.

53. In 1912-13 we shall have to finance a capital programme of £ 9,000,000 for Railways and of £ 1,416,000 for Irrigation, as well as to find £ 1,333,000 for Imperial Delhi. We also have Madras and Indian Midland Railway debentures to the value of £ 1,478,000 falling due; and it is proposed to repay the whole of our outstanding India Bills of £ 4,500,000, as well as to meet the usual £ 500,000 drawings of India Bonds. Our special liabilities outside the revenue

accounts thus come to roughly £ 18¼ millions, which it is intended to finance as follows. We shall have our estimated revenue surplus of £ 1,512,000. It is proposed to raise a loan of 3 crores (£2,000,000, in India and another of £ 3,000,000 in England ; while it is hoped to obtain £ 1,810,000 through Railway Companies, apart from the money they raise for the discharge of debentures. This will give us about £ 8¼ millions, and for the remaining £ 10 millions it may, for all practical purposes, be assumed that we shall draw on our high cash balances. The result of these, and of a host of minor and more everyday transactions, will be to reduce our balances on the 31st of March 1913 to approximately £ 19 millions. We estimate that the Secretary of State will sell Council Bills and Telegraphic Transfers upon us to the extent of £.15½ millions ; and the result will be to leave £ 6 millions in the Home treasury and 19½ crores in India. We may regard 2 crores as being kept in hand for future expenditure on Imperial Delhi.

54. Besides the £ 15½ millions of drawings which I have estimated above, the Secretary of State will, as usual, sell additional bills on India so far as our resources may permit, if there is a sufficient demand for them. All my announcements about loans and drawings are subject to the ordinary reservations: the Secretary of State and the Government of India retaining full discretion to vary the amounts mentioned above in anyway and to any extent that may be thought advisable.

Retrospect and Conclusion.

55. And now, my Lord, I have nearly finished. But, before I sit down, I may be permitted a few words of retrospect. This is the last session of Your Excellency's Legislative Council which will be held in this chamber, and this year is the closing year of the first triennial term for which the present Council was appointed under the new regulations. Next year we shall meet in different surroundings, and there will probably be a number of new faces among us. In such circumstances it is not unnatural that we should look back across the last three years and register the progress we have made. When I laid my first budget before the Legislative Council of the old regime in March 1909, I ventured to forecast the results of the then impending reforms on the branch of Government business which is immediately under my charge. I said that I did not fear

the change. I believed that, though there would be increased and more searching criticism, it would proceed not from any intention to embarrass a public servant who was honestly trying to do his duty, but rather from a desire to help him to effect improvement. I said that I should welcome criticism, because I believed that my critics would be actuated by a common desire to improve the work of those who govern and the condition of those who have to bear taxation.

56. My Lord, I may confidently say that that forecast has been fully realized. It is not the time to sum up the influence which this Council has exercised on the general administration of India, or to estimate the services that it has rendered alike to the rulers and to the ruled. But I can testify unhesitatingly to the power that the Council holds for good in directing attention to the finances of the country, in scrutinizing expenditure, and in advising the Government on the employment of the public funds. I have always found the criticisms of my non-official colleagues temperate, suggestive and helpful. Unable though we may at times have been to accept their opinions at once, they have not been without their effect on our subsequent arrangements ; and even where we wholly disagreed, they have shown us fresh points of view and warned us of probable dangers. It is no exaggeration to say that the free interchange of views which this Council stimulates has already become a powerful factor for good in the financial policy of India.

57. It is not, however, the tendency of financial thought on which I wish to dwell to-day, so much as the movement of our finances themselves during the last three years. Measured by figures, this has been very striking. The year in which the new Council was elected, 1909-10, was one of slow and painful recovery from the effects of the famine and the international financial crisis of 1907. The shears of economy had to be brought out ; but no great retrenchment was possible with the necessary promptitude, and some of the Provinces—particularly Eastern Bengal and Assam—were in serious difficulties like ourselves. There was also every prospect of a serious collapse in our opium revenue. The whole position was gloomy when the first of its budgets was laid before the new Council, and it was my unpleasant duty to announce the imposition of new taxes. I am not going to fight all that battle over again. Recent events have somewhat obscured the necessity for the measures which

we took in March 1910; but I believe they have caused the minimum of hardship; and I am confident that time will justify them, when our opium revenue ultimately dwindles and our other resources are strained by the growing demand for more schools and healthier homes.

58. In 1909-10 we took in hand what I had recognized at a very early stage to be one of the main dangers of our financial stability, *viz.*, our liability for provincial expenditure and our somewhat ineffective control over it. A scheme of permanent provincial settlements was worked out, defining the resources of local Governments and providing a specific procedure for enforcing their financial responsibilities. That scheme is now in force, and I believe that it will be found a source of strength to ourselves and an incentive to economy in the Provinces. This reform and a steady campaign against avoidable expenditure occupied most of our energies in 1909-10. But simultaneously the tide turned after the long depression which had begun in 1907, and since then there has been an almost unchecked advance in financial well-being.

59. The actual figures of the period which I am reviewing may be stated very briefly. In 1909-10 the total revenue of India, excluding the gross opium receipts, was £69,100,000; in 1912-13 we expect that it will be £ 75,700 000. In 1909-10 the total expenditure of India was £ 73,100,000; for 1912-13 we are taking it at £ 79,300,000. The growth of normal revenue in the four years has been £ 6,600,000, the growth of expenditure has been only £ 6,200,000; and part of this latter figure represents special and non-recurring outlay (probably close on £ 900,000) out of the opium windfalls of the last two years. We are thus steadily building up our bulwarks against the dangers and the needs of the future. I am indebted to my official colleagues for their cordial co-operation in a policy of economy which, though it is now beginning to bear fruit, must often have been a disagreeable duty, and which I could not possibly have carried through without their assistance and support.

60. An analysis of the expenditure of the period gives remarkable results. The growth in our total spending has been as I have mentioned from £ 73·1 millions to £ 79·3 millions, or 8½ per cent. Within these totals, however, expenditure on education has risen

from £ 1,705,000 to £ 3,043,000, or by 78 per cent.; and on medical and sanitary services from £ 968,000 to £ 1,683,000, or by 73 per cent. During the same four years the growth in Police expenditure has been only 10 per cent. and on our Military services it has been less than 1 per cent. There are obvious qualifications to all-round percentage comparisons like these ; but they do not obscure the main issue, the paramount importance that has been given, during the lifetime of this Council, to the furtherance of the objects which I know the Council has closely at heart. I might allude also to the increase in our provision for Irrigation, both productive and protective ; but time is short, and I must pass on to the more general aspects of our financial situation.

61. The most faithful reflex of our general position would be found in an analysis of our public debt and the statistics of our foreign trade ; but unfortunately figures for neither of these are yet available for the whole of the period which I am reviewing. So far as our statistics go, there is clear evidence that the additions to our debt since 1908 have been more than covered by the value of the railways and irrigation works which they helped us to construct and acquire. Our borrowings, both in England and in India, have been studiously moderate ; and we have not yet approached the full £ 12½ millions railway programme which has been advocated. The £ 6 millions of floating debt which we had to raise in 1908 has been very much on my mind ; but it will, if all goes well, be completely repaid next year, thanks in a large measure to our opium windfalls. The condition of our public debt is healthy. About our external trade I have already spoken at some length. Its total monetary value in 1909-10 was roughly 350 crores (excluding Government transactions) : in the current year it will touch 415 crores. Even if we discount the element of high prices, this represents a great advance in trade and industry ; and as the balance is steadily in our favour, it means a strong exchange, good credit, and a ready inflow of the capital which India so badly wants for the development of its magnificent resources.

62. The mention of exchange brings me very close to currency. Our currency system has had a remarkable history—of which we may be pardonably proud—during the last three years. For a detailed examination of the present position, I cannot do better than

refer Honourable members, if they have not already studied it, to the admirable report on the operations of our Paper Currency Department which our present Comptroller-General, Mr. Gillan, published in October last. It contains an able and illuminating analysis of the movements and tendencies of our currency, and exemplifies the new spirit with which I trust that these important developments will be watched and guided. Three years ago, when this Council considered their first budget, the position was unique. Our mints had stopped fresh coinage for over a year. The adverse balance of trade in 1908 had forced us to draw on our Gold Standard Reserve in defence of exchange; and against the gold thus released we had received and withdrawn from circulation in India the enormous quantity of 120 million rupees. Mainly through this cause our rupee reserves at the beginning of 1909-10 were enormously strong: between our currency chests and the silver branch of the Gold Standard Reserve we had altogether 47 crores at our command; and in the strength of that accumulation we have been meeting all demands upon us ever since. The absorption of rupees in the intervening three years has been about 32 crores; and by whatever test the figures are tried, it is clear that the demand has been less active than in the earlier years of the century, when the resources of our mints were severely strained to meet the calls of trade for silver currency. This change in the habits of India, swift and momentous on its possibilities, has defeated the calculations of the silver speculators. It has also absolved me from the necessity of undertaking fresh coinage, in spite of no inconsiderable pressure from interested quarters.

63. To my mind it is a matter of no small satisfaction that the country is taking kindly to other forms of currency. We cannot look for rapid progress in the use of cheques and other banking substitutes for metallic money. But the extended employment of sovereigns and of currency notes will lighten our burdens materially and must lead to greater elasticity and economy. I am particularly hopeful that the sovereign will push its way into popular favour. During 1909-10 no less than £ 9 millions were imported; in the following year over £ 8 millions; and up to December of the current year, a further £ 8½ millions. I do not attach too much importance to the spasmodic issue of gold for the movement of certain harvests in the more advanced areas. But I am convinced that these masses of

imported sovereigns will not all disappear into hoards or the melting pot; and that, as the people become more familiar with them, their use as genuine currency will very largely extend. The habit will probably come with a rush, as other changes have come in India.

64. No better precedent could be found for the change than the remarkable growth of our paper currency. In March 1909 the volume of the note circulation was 45½ crores. In August 1911 it overtopped 60 crores, and it is now rarely under 55 crores. We can hardly doubt that this rapid development had a share in easing off the demand for rupees. Nor is there any question that it in turn owes its success to the bold policy of universalizing all notes from Rs. 100 downwards. The old circle system was devised as a precaution against the use of notes as remittances. Its abolition (except for high value notes) has shown that what the people may remit freely, they will treat with all the more confidence as currency; and we have the unquestioned authority of the Comptroller General for saying that no inconvenience whatever has resulted from the extension of the universal notes.

65. In all these ways our currency system has made notable progress in the last three years. We have fortunately been able to refrain from the fresh coinage of silver: we have seen an imposing volume of gold flow into the country by perfectly natural channels: and the people have taken with avidity to paper currency from which a number of obsolete restraints have been removed. If the free circulation of gold is not so much nearer as some of us would wish, it is certainly no further off. And during these three years our gold reserves have been greatly strengthened and their functions have been more clearly defined. I am well aware how robust and general is the feeling in India that the Gold Standard Reserve should be raised to a still higher minimum, and I confess to a lingering hope that this may yet be found practicable. But the matter rests in the hands of the Secretary of State for India, who keeps and controls the reserve, and who has accepted a wide responsibility for making it effective.

66. In the review which I have now given of the expenditure during the last three years, it will be seen how markedly the character of the allotment to certain services has changed.

Hon'ble Members will, I think, look back with satisfaction on the steady increase which has taken place during the first period of the life of the reformed Council in the expenditure on sanitation and education.

India owes a debt of gratitude to Mr. Gokhale for pressing to the forefront the claims of Education.

He has been fortunate in being able to do so during the Vicoroyalty of one who has education as much at heart as has Mr. Gokhale himself.

If I may be pardoned an indiscretion, I may mention that on the very first occasion when I discussed finance with His Excellency, very soon after he assumed his high office, he expressed a hope that the burdens on the people would not be increased. He added that his chief desire was, that the amelioration of sanitation and the wide and comprehensive diffusion of education should form the chief features of his Viceroyalty.

It will be admitted, I hope, that I have endeavoured, by the provision of money to second Mr. Gokhale's efforts, to support the Honourable Member in charge of Education, and to give effect to His Excellency's heartfelt desire.

67. The trend of expenditure is upward ; but it is indeed a hopeful feature of the financial and political progress of this country the growth of expenditure is occasioned, not by costly military operations, not by exaggerated railway expenditure, not by wasteful extravagance in administration, but by well-considered outlay on services which tend to the moral and material progress of the Indian people.

GUY FLEETWOOD WILSON.

1*st March* 1912.

SPEECHES IN LEGISLATIVE COUNCILS, ETC.

White Phosphorus Prohibition Matches Bill.

Extract from the Proceedings of the Council of the Governor General of India held at Calcutta on Friday, 1*st March* 1912.

The Hon'ble Mr. Armstrong:—"My Lord, I am very glad that this amendment has been moved—an amendment by the way which

merely asks for further time for consideration—and I shall support it, because it seems to me that we are still at sixes and sevens over this Bill. When the measure was introduced in Simla, we were told that the object was to stamp out the disease of necrosis which was very prevalent among the workers. But since then inquiries have been made and it has been shown that, at any rate, in Sweden and in Norway, where the matches are made in Europe, the disease, since the signing of the Berne Convention in 1906, has almost disappeared, owing to a very much better class of machinery better methods of ventilation, better supervision, and so forth. From figures that have been supplied to me of the Norwegian factories, I find that over a period of seven years ending last November the percentage of cases of necrosis was one-eighth per cent. of the total number of workers engaged in the factories, and very slightly under one-fourth per cent. of those who were engaged in the particularly dangerous parts of the work. This, of course is, I have said, over a period of seven years. We were also told that at Simla that, so far as this country is concerned, there was a great danger of the heads of these matches being used to poison people ; but not a single instance was given us from any of the police reports for the past thirty or forty years during which time these matches have been coming to India in large quantities, to prove this statement. I do not think that there is any fear whatever of matches being used for this purpose. I have been told on very good authority that in all probability it would require the heads of about 144 matches to effect this purpose. The heads would have to be very carefully detached from the sticks ; they would then have to be ground up into a fine powder before they were mixed in the food, and the taste would then be so abominable that no one would swallow it ; so I do not think there is the slightest fear of any one being poisoned by these matches. A third reason was that a case of necrosis had already occurred in this country. I must say I was astonished at this, and I was unable to deal with it at the time ; but I think it is fully dealt with in the report of the Chief Commissioner of the Central Provinces, whose Secretary, when reporting upon the Bill, writes as follows :—

'There are only two match factories in the Central Provinces. The one at Ellichpur in Berar is at present not working, but its manufacture will be confined in future to safety and pyrotechnic

matches, and it will, therefore, presumably not be affected by the Bill. The Amrit Match Factory at Kota in the Bilaspur District, however, produces 'the strike-anywhere' match, which contains white phosphorus, and the proprietor has submitted a memorial, a copy of which is forwarded herewith for the Government of India's consideration, protesting against the proposed legislation. In this memorial mention is made of one case of necrosis said to have been reported by the Civil Surgeon at Kota, but the memorialist appears to be under a misapprehension in this respect, for the Civil Surgeon has never known a case of this disease, and so far as can be ascertained, "phossy jaw" has never been met with in the Province. In the circumstances, a Bill with the object of eliminating absolutely the chance of necrosis appears to the Chief Commissioner to be in effect, so far, at any rate, as these Provinces are concerned, not so much an amelioration of existing conditions warranted by any practical necessity as a concession to humanitarian sentiment or possibly to trade interests. The concession in this case would, if the memorialist's representations are correct, be at the expense of a local industry which supplies and has for eleven years supplied, without detriment to the health of its employés, a variety of match, undoubtedly far better suited to the requirements of the poorer classes, and much more widely in use among them than the safety match.

'The Chief Commissioner is unable to say how far the same consideration would apply to other parts of India, but he does not think that Government should go further than take legal power to restrict this kind of manufacture if and when it is shown to be prejudicial to the health of workmen in the conditions obtaining in match factories in this country.'

"I think this opinion of the Chief Commissioner on this question is of very great value. But, my Lord, notwithstanding all this, we are still asked to pass this Bill. So far as I can remember, all the arguments that were brought forward in Simla have now been disposed of. No doubt, fresh arguments will be brought forward to-day, and, if so, then this amendment, if accepted by Government, will give us time for further consideration. No one in this country has asked for this Bill; no one wants it; and nearly everyone who has given consideration to this matter has reported against it. The Chambers of Commerce are against it because they see no necessity for it. I do not think the Chambers of

Commerce are by any means unreasonable bodies. They are always very willing and very glad to support Government when the necessity has been shown; but in this case they consider that the case has not been proved.

"Now, no doubt, we shall be told later on that there are other 'strike-anywhere' matches which could very well take the place of those that we are now asked to prohibit. Whether this is so or not I am unable, at the moment, to say, and if this statement is put forward it is another reason why the amendment should be agreed to, so that the point can be inquired into. But it is not so much a question whether a strike-anywhere match can be found to take the place of these we are now prohibiting, but whether these new matches will stand the damp of the Indian climate—the extreme damp of the monsoon in a great many parts of India. As the Hon'ble Sir Vithaldas Thackersey has told us, this is just exactly where the safety matches fail; and I think we—every one of us—know it from experience: and if these new matches will also fail in this respect, then I say there will be very great inconvenience to millions of workers in this country. The Royal Inspector of Factories in Norway has reported on this point as follows:—

'That, so far as I know, it has not as yet been possible to produce an article without phosphorus that can replace the phosphorus matches, where such matches, considering the climate and other circumstances, cannot easily be dispensed with.'

"Well, now, as regards local factories, I said in Simla that they could, I thought, be very easily controlled. Matches cannot be made in out-of-the-way places, and as I then pointed out every factory must be known, and it would be very easy to lay down regulations that a certain class of machinery must be used; that there must be proper and efficient methods of ventilation; that there must be supervision and inspection. I think there will be no difficulty in laying this down, and it would, I think, be infinitely better than the course it is now proposed we should take, that is, to limit absolutely the manufacture and the importation of such matches into India, these matches being, as I have said, cheap, suitable and in every way very desirable. A delay of a year seems to me, therefore, necessary for further inquiry and for further consideration, and, if we are told of other matches which could take the place of these,

for a thorough test of those matches during the monsoon months. I cannot see that this delay would do harm to anyone—certainly not in this country—nor, so far as I can see, to any one either in the country of manufacture. I think it will be a very great mistake if this is not accepted by Government. It will give an impression among the commercial community that under a certain set of circumstances the commercial interests of this country are apt to be put aside and not properly considered, and as a few years ago we formed a special Department of Industry and Commerce to look after, develop and take care of our trade, I think it would be a very great pity if an impression of this kind were to get abroad."

Extract from the Proceedings of the Council of the Governor General of India, held at Calcutta, on Thursday, 7th March 1912.

The Hon'ble Mr. Graham, on behalf of the Hon'ble Mr. Armstrong asked :

" Will Government be pleased to state, with reference to the announcement made in the speech of the Hon'ble the Finance Member when introducing the Financial Statement for 1910-11 that 'for the future, as has now been decided, the whole of our coinage profits without reservation will be paid into the gold standard reserve until such time as the gold held by us in that Reserve and in the Paper Currency Department combined reaches the figure of £25 millions sterling,' whether Government now consider themselves at liberty to dispose of profits on silver coinage if and when undertaken or any part of such profits otherwise than by paying the profits to the gold standard reserve in view of the fact that the reserves mentioned now exceed the limit stated ?"

The Hon'ble Sir Guy Fleetwood Wilson replied :

"The gold held by us in the Gold Standard Reserve and in the Paper Currency Department combined is now in excess of £25 millions. If profits on fresh coinage were accruing to us at the present moment, we should not be bound to credit the whole of them to the Gold Standard Reserve."

Extract from the Proceedings of the Council of the Governor General of India, held at Simla on Friday, 22nd March 1912.

Questions and Answers.

The Hon'ble Sir Cecil Graham, on behalf of the Hon'ble Mr. Armstrong, asked :—

"Will Government be pleased—

(1) To state the amount of the cash balances held in the Home Treasury at the close of each month since March 1911 ?

(2) To state—

(*a*) how much of the balances were invested, and

(*b*) in what form the investments were made ?

(3) To issue a statement monthly in future giving the amount of the cash balances held in the Home Treasury at the close of the preceding month and the particulars asked for in question 2 ?

(4) To state which Banks in England have been approved for the purpose of lodging with them Treasury money without requiring a deposit of securities as cover for money so lodged ?

(5) To state whether, in view of the experiences of the year 1908, when the balance of trade turned against India and necessitated large drawings on the Gold Standard Reserve, Government have considered it necessary to take further measures for better securing the stability of the gold standard ?

(6) To state whether by increasing the cash balances in the Home Treasury it has been the intention to supplement the Gold Standard Reserve as a guarantee for the stability of Exchange ?

(7) If the answer to question (6) is in the affirmative, to state whether the method of supplementing the Gold Standard Reserve by means of increased cash balances in the Home Treasury has been adopted as a substitute for the method formerly intended as explained by the Hon'ble Sir James Meston in 1910 when he stated that he had every hope that the Secretary of State would supplement the Reserve if needed by gold borrowings ?

(8) To state whether Government have considered that the maintenance of very large cash balances in the Home Treasury constitute a heavy burden on the Indian tax-payer ?

(9) If the answer to question (6) is in the affirmative, to state whether Government have considered that borrowing in gold to supplement the Gold Standard Reserve to meet adverse Exchange conditions when they arise would be less expensive for Indian tax-payers than cash balances largely created from revenue ?

(10) To state whether the sum of about two millions sterling derived from the opium revenue which was to be remitted to the Home Treasury during the year 1910-11 for reduction of floating debt, as announced in the last Budget Statement, has been applied in reduction the floating debt ?

(11) To state how much floating debt has been issued during the current financial year, and how much repaid ?

(12) To state for what purpose floating debt was issued during the current financial year ?

(13) To state—

(*a*) the average rate of interest derived from the employment of Home Treasury cash balances in the market and with Banks during the current year to the latest date for which the information is available ?

(*b*) the average rate of interest at which India bills were floated during the current year ?

The Hon'ble Sir Guy Fleetwood Wilson, with His Excellency the President's permission, laid the following answers on the table :

" (1) A statement is laid on the table which gives the figures up to December 1911. It excludes sums held in cash on behalf of the Gold Standard Reserve.

(2) (*a*) and (*b*). The balances at the end of December last were invested as follows :—

(*a*) on loan to approved borrowers on security, £ 10,650,000.

(*b*) placed in deposit with approved banks, £ 3,715,000.

(3) The suggestion that statements of the kind asked for should be published monthly will require careful consideration. The Government of India will consult the Secretary of State on the subject.

(4) Deposits have been made from time to time with the following seven Banks :—

London County and Westminster, National Provincial Bank of England, Union of London and Smith's Bank, London Joint Stock Bank, London City and Midland Bank, Glyn Mills, Currie and Company, Barclay and Company.

(5) The subject of the Gold Standard Reserve is one which receives continual attention from the Government of India and the Secretary of State in Council, but the Secretary of State is of opinion that the experience of the year 1908 afforded satisfactory evidence of the strength of the Gold Standard Reserve as it is now regulated.

(6) (7) The answer is in the negative. In this connection the Hon'ble Member's attention is invited to the replies given in the Council in Simla on the 18th September last to his second question on the subject of the cash balances held in the Home Treasury, in which the causes operating to swell the balances in recent years were fully explained.

(8) (9) The causes which, as explained in the reply of the 18th September last and elsewhere, have recently raised the total balance of the Government of India in England and in India to an unusually high figure, do not throw a burden on the Indian taxpayer nor is such a burden thrown on him by reason of the fact that, in course of meeting the convenience of trade, a considerable portion of the balance has been temporarily transferred to the Home Treasury.

(10) The sum is to be applied to the discharge of the temporary debt of the year 1912-13. Particulars of the temporary debt to be discharged in 1912-13 are given in the Financial Statement.

(11) No new floating debt was issued during the current year although £ 4½ millions of bills were renewed. The amount repaid was £ ½ million.

(12) As explained above, there was no issue of floating debt during the current year.

(13) (*a*) The approximate average rate of interest for the year ending 31st March 1912 on loans to approved borrowers on security is calculated to be 2·60, and on deposits with approved banks, 2·13 per cent. per annum.

(*b*) The average rate of interest on India Bills renewed during the current year is 2·97 per cent. per annum.

Questions and Answers.

Extract from the Proceedings of the Council of the Governor General of India, held at Simla, on Tuesday, 10th September 1912.

The Hon'ble Mr. Armstrong asked :—

"(1) Is it a fact that since the alteration in the V. P. P. system about three years ago a great many complaints have been made by firms using this system with regard to unpaid claims and untraceable articles; and, if so, have these complaints been brought to the notice of the Government of India?

"(2) Will Government be pleased to issue a statement showing the amount of money, if any, lying with the Post Office for unpaid and untraceable V. P. P. articles for the last ten years, as also what proportion, if any, of the amount of such outstanding has accumulated since the new system was introduced?

"(3) Will Government be pleased to say whether they will consider the advisability of reverting to the old system?

The Hon'ble Mr. Clark replied :—

"Complaints have been received both by Government and by the Director-General with regard to unpaid claims and untraceable articles. From figures at his disposal, the Director-General calculates that during the last three years there has been only one well-grounded complaint for every 6,250 articles carried.

"As regards the second part of the Hon'ble Member's question, I am laying on the table a statement giving the information asked for by my Hon'ble friend. From this it will be seen that the percentage of unpaid money over the total amount payable was highest in the year 1908-09. The proportion during 1911-12 was only Rs. 7 per lakh.

"The system has recently been improved in consultation with, and on the advice of, the Trades Associations, and no further change seems called for now.

Official year.	Total amount of money remitted to senders of Value-payable articles.	Total amount of money not yet paid on 1st April.	Percentage of Amount not yet paid (Column 3) over total amount payable to senders. (Column 2).
1	2	3	4
	Rs.	Rs.	
1902-03	4,07,48,654	458	·0011
1903-04	4,54,38,833	1,043	·0023
1904-05	5,10,83,631	884	·0017
1905-06	6,05,52,959	2,004	·0033
1906-07	6,58,49,116	1,292	·0020
1907-08	7,64,28,473	2,700	·0035
1908-09	7,06,63,674	6,667	·0087
1909-10	8,18,35,860	4,684	·0057
1910-11	8,74,75,206	5,804	·0066
1911-12	9,61,19,683	6,752	·0070

Bill for the Registration of Medical Practitioners.

Extract from the Proceedings of the Council of the Governor of Bombay, held at Bombay, on Thursday, 14th March 1912.

The Honourable Mr. W. L. Graham said :—Your Excellency,—I have listened with great interest to the speeches of Honourable Members, but I am quite unable to follow the line of argument that has been pursued. I would point out to my active colleagues that in the Statement of Objects and Reasons for this Bill it is laid down that it follows in general outline the English Act (21 and 22 Vict., c. 90) without, however, prohibiting in anyway the recovery of charges by unregistered persons. While therefore it places no direct restriction upon the practice of Indian *vaids* and *hakims*, it will

improve the status of qualified medical men. The Honourable Mr. Gokuldas Parekh stated that there are numbers of educated people in this country who prefer indigenous medicine and that he considered that indigenous medicine should not be put under any disadvantage. Your Excellency, I cannot see how this Bill affects such people. Nor can I agree with the Honourable Mr. Belvi that the introduction of this Bill will jeopardise the indigenous system of medicine as the Bill is framed merely for the registration of duly qualified members of the medical profession—members who hold degrees—and not of *vaids* and *hakims*.

India is an old-fashioned country and its customs do not change readily. Those who have been in the habit of consulting native doctors will continue to do so, whatever legislation may be passed. I therefore am unable to agree with the Honourable Moulvie Rafiuddin's argument that if a measure of this kind is introduced, native doctors and those who study indigenous medicine will die out.

The Bill has been put forward from the best of motives—the weal and welfare of the public—and has been supported by the medical members of Council. I therefore beg to submit that it should be read for the first time and referred to a Select Committee who will deal with the provisions of the Bill with the utmost care and consideration.

Bill for the Licensing of Race-Courses.

Extract from the Proceedings of the Council of the Governor of Bombay, held at Bombay, on Thursday, 14th March 1912.

The Honourable Mr. W. L. Graham said :—In the Statement of Objects and Reasons of this Bill, it is said that legislation is necessary to deal adequately with the increase of gambling on the Race-Courses. The Honourable mover of the Bill has alluded to this in his speech, and stated that it was the increase of gambling on the Race-Courses of Poona and Bombay, bringing ruin and demoralization in its train, that has led Government to take their present action. No one can support gambling, and the principles which underlie Government's action in this matter cannot but fail to meet with general approval. But, Sir, I would point out that gambling is a weakness in human nature, and if it is stopped on Race-Courses, it will take place elsewhere in other ways, in cotton, silver or opium. The present Bill before the Council deals merely with the licensing

of Race-Courses, but as the conditions, under which a license will be granted, are not before us, I take it they are not open to discussion. I would, therefore, with your Excellency's permission beg to refer to the Bill generally, and would point out that if legislation is directed to stop betting by the abolition of bookmakers in racing enclosures, betting will take place outside, where it will not be under any control or supervision. This is the present state of affairs in France. Since bookmakers were abolished there by the State, a class of men has sprung up, who pay house-to-house visits, undertaking commissions for the inmates, with the ostensible purpose of putting the Money on the Paris Mutuel. The money, however, is not put on, but the man pays Paris Mutuel prices. He is an unlicensed bookmaker, over whom there is no control whatever, and I understand on good authority, that it has been found impossible for the law in France to touch him. There is the danger. The French Government are unable effectively to cope with this, and I would ask what steps Government propose to take to prevent such betting taking place here? Betting here already goes on largely outside the Race-Course.

It is to prevent betting being driven further into these channels that I would beg to suggest for the consideration of Government that a certain number of bookmakers should be allowed to continue in the first enclosure, at any rate, for a time. In this connection, I would point out that nowhere in the world are bookmakers more carefully supervised and controlled than they are here. The stewards of the Western India Turf Club, in order to show the *bona fides* of their intentions and their anxiety to meet the wishes of Government, have committed the Club to an expenditure of 1½ lakh, for new totalisators with a view no doubt of totalisators in time taking the place of bookmakers. Bookmakers have already been abolished here this cold weather in the second enclosure, and I understand it is the intention of the Stewards of the Western India Turf Club to abolish them in the second enclosure in Poona also. The Stewards are a body of honourable gentlemen, whose sole aim and endeavour is to eliminate with a firm hand abuses, and to further the true interests of sport. It is in the interests of sport I ask that the most careful consideration may be given to the interests of the Race-horse owner and the public at large, so that any contemplated legislation may be framed in such a way that it may lead to an improvement and not a worse state of affairs than exists at present. In conclusion, Sir, seeing that this Bill is directed against gambling and not

against horse-racing, and I welcome the sentiments expressed by the honourable mover of the Bill that Government have every desire to promote horse-racing as a sport, I would express the hope that Government should not unduly restrict the number of days' racing which afford so much innocent enjoyment to so large a number of the residents of both Bombay and Poona. I, therefore, beg to support the Honourable Sir Henry Procter in this respect.

Bill No. 11 of 1912 further to amend the Bombay Land Revenue Code.

Extract from the Proceedings of the Council of the Governor of Bombay, held at Bombay, on Thursday, 4th March 1912.

The Honourable Mr. W. L. Graham said:—Your Excellency,—There is one point I should like to draw attention to and that is the fixed period of one year. The Honourable Mr. Belvi said one year was too short and cast too great a hardship on the private owner. I am inclined to agree with him. An owner might be in Europe or on a pilgrimage, and I bring the matter forward, so that it can receive consideration from the Select Committee.

City of Bombay Improvement (Amendment) Bill.

Extract from the Proceedings of the Council of the Governor of Bombay held at Poona on Thursday, 26th September 1912.

The Hon'ble Mr. W. C. Symes said :—Your Excellency,—My Honourable Friend Sir Pherozeshah Mehta just before the luncheon interval concluded a somewhat lengthy speech regarding the Improvement Trust Bill, which is now before the Council, and his criticisms were more in regard to the composition of the Board and to the competency of the Board than to the Bill itself. As a member of the Improvement Trust Board at the present time, I should like to make a few remarks. It was somewhat a difficult matter for me to follow my honourable and learned friend's remarks. His argument at the outset was that he was not actuated by motives of jealousy or envy, but he was moved with a desire to co-operate and help matters in connection with the Improvement Trust. I did not gather this from his speech. Amongst other things he stated that the Board was incompetent, that it failed in performing its duties, and that the time had arrived, when the composition of the Board should be reconsidered. At the present time,

Your Excellency, there are eight members of the Bombay Corporation represented on the Improvement Trust Board. Four, as you are aware, are appointed by the Corporation and the others are elected by other agencies, and I do not think my honourable friend can say that the Corporation is not adequately represented on the Improvement Trust Board. He went on to say that nothing had been done for the housing of the poorer classes, but I would like to inform Your Excellency's Council that no less a sum than 39 lakhs of rupees has been paid out for that particular purpose. The Honourable Sir Pherozeshah Mehta referred to the impracticable scheme, which the Improvement Trust had put forward with regard to the housing of the poorer classes in Bombay, but I would ask Your Excellency whether all schemes for the housng of the working classes in Bombay are to be considered to be impracticable. The Port Trust has found it absolutely necessary to provide housing accommodation for its employees, and I am quite sure that if the Mills desire regular hands they must be equally enterprising in providing housing accommodation for their bands. I was pleased that the Honourable Sir Pherozeshah Mehta admitted that the Improvement Trust had put through one good scheme, and all the rest of the schemes he termed as ordinary street schemes. I think anyone, who has been any time at all in Bombay, will admit that Bombay has gone ahead enormously in the last ten or twelve years, and that in a great measure we are indebted for this to the enterprise of the Improvement Trust Board.

Excise Duty on Cotton Cloth Manufactured by Indian Power-looms.

Extract from Proceedings of the Eighth Congress of Chambers of Commerce of the British Empire held at Guildhall, London, on Friday, June 14th, 1912.

Mr. S. M. Johnson (Upper India) moved :—

"Whereas the duty of 3½ per cent. *ad valorem* levied on cotton goods imported into India is in no sense protective, and is levied solely for revenue purposes ;

"And whereas the class of cotton goods manufactured by Indian weaving mills does not compete in any material degree with imported fabrics, this Congress is of opinion that the excise duty imposed on cotton cloth produced by Indian power-looms is inequitable and

In doing so, he said the resolution referred to the excise duties levied on cotton cloths made on power-looms in India. The Indian Government had for revenue purposes to impose a tariff on all imports. That was in general 5 per cent. *ad valorem* except in the case of cotton piece-goods, the import duty on which was 3½ per cent. But the British Government interposed and said that India must not have those import duties unless it put on a countervailing excise duty. The countervailing principle was, however, not consistently carried out; it was only observed so far as he knew in two instances, namely, power-loom cloths and beer, for there were no excise duties on hand-made cloth or on paper, glass, wool or other of the products manufactured in India. It had been stated by a way in one of their legislative councils that there were always sixty reasons for having an excise duty on cotton cloths made on power-looms in India, and those sixty reasons were the sixty votes in Parliament possessed by Lancashire. There were three objections to such excise duties. The first was that in the main there was no competition between the imported cotton cloths and cloths manufactured on Indian power-looms, and therefore the duties did not countervail. If there was no competition the duties did not countervail. The second objection was that the duties were unjust, because they were imposed on one particular industry and could not be passed on to the consumer. The third objection was that the duty was retarding the industrial development of India. The question was: Did Indian power-loom cloths compete with imported cloths? His Chamber said they did not compete. Last year the production of cotton yarn in all the cotton mills in India amounted to 593,000,000 lbs., and of that quantity 574,000,000 lbs. were under 30's count. That was a very technical question. The point was which was the dividing line between the coarse counts and fine counts. They put the dividing line at 30's. They said that under 30's were coarse counts, and 30's and over were fine counts. Of that quantity of 593,000,000 lbs., 574,000,000 lbs, were under 30's. If one desired to go lower than 30's—as probably his Manchester friends would want to do—to 20's, which was very low, indeed, there were out of the 593,000,000 lbs., 462,000,000 lbs. of yarn of 20's and under. Of that 593,000,000 lbs., 215,000,000 lbs. were made into cloth on power-looms and the remainder went into the hand-loom industry. Those figures absolutely indicated the quality of the cloth produced in India.

30's, about 97 per cent. of the output of yarn was coarse, and if the dividing line was taken at 20's, 80 per cent. was coarse; and if those proportions, or either of them, were taken as a basis, the production of power-loom cloth must necessarily be coarse also, because it was made under those yarns. He was unable to classify the imports of cotton cloth into India, because no statistics were published of the cotton industry of the United Kingdom, and by far the largest portion of the imports into India were from the United Kingdom. All he knew was that the imports of cloth from abroad were almost entirely of fine cloth. Those were the grounds on which he based his contention that the excise duties did not countervail. The greater portion of the yarn spun in India was coarse, and therefore the production of power-loom cloth must also be coarse. A Liberal Secretary of State, the late Wolverhampton, had stated, at the time when those excise duties were being sanctioned by the British Government, that an excise duty was not needed on goods which did not compete, and they in India contended that their goods did not compete and they based their assertion on the statistics of their industry. The duties were unjust because they singled out one industry for taxation, whilst other industries were exempt. For example, as much paper was imported into India as was made in India, but there was no excise duty on it. The duties were also unjust because they could not be passed on to the consumer. That was a very important question to be considered. Last year 215,000,000 lbs. of cloth were produced from the power-looms of all the cotton factories in India, while 417,000,000 lbs. were produced from hand-looms. Both those commodities—that was power-loom cloth and hand-loom cloth—sold in the same market and sold to the same people, and since the larger one was free and had no duty, and the smaller industry had to pay the tax, naturally it was the larger product which ruled the prices. He thought the delegates would follow him there. In the one case it was 417,000,000 lbs.; in the other case it was 215,000,000 lbs., and the 215,000,000 lbs. had to be sold at the prices prevailing for the 417,000,000. Where they did not come into competition in markets —and there might be a few cases where they did not—then it might be that the power-loom manufacturer could fix his own price, but where they did come into competition the smaller article had to

could not be imposed on the sister and larger industry of hand-loom weaving. Another objection was that the imposition of those duties was retarding the industrial development of India. He supposed it was the history of every country in the world that manual labour had to give way to mechanical power, and no matter what expedient might be introduced to improve the hand-loom industry in India, it must succumb in the long run to modern science and modern appliances. The problem therefore was how was India going to supply itself with the cotton cloths it required. Taking the year 1909-10, which was about the latest for which he could get statistics, there were about 1,100,000,000 lbs. of cloth consumed. Of those 1,100,000,000 lbs. the Indian power-loom only gave 215,000,000; the hand-loom gave 417,000,000; and there was imported from abroad between 400,000,000 and 450,000,000. If there was to be progress in Indian industrial development, she should aim at supplying her own needs to the very fullest extent; and as the hand-loom must inevitably give place to the power-loom, it was clear that her only hope lay in the development of her power-loom industry. He desired to show the Delegates that since the excise duties had been imposed, the increase in imported goods had been larger, than the increase in power-loom goods produced in the country, and larger than the hand-loom goods. The value of woven goods imported into India last year was more than £6,000,000 sterling in excess of what it was when the excise duty was imposed sixteen years ago. There had been an increase in power-loom goods in India, which was only natural with a new industry in a new country, which grew its own raw product, and which had 300,000,000 inhabitants, all of whom clothed themselves in cotton goods. But the increase in their own home industry was only five-and-a-half millions. Of course there was that increase. Was it to be expected that there would be no increase at all? There was an increase, but they said the increase ought to have been many times more than five-and-a-half millions. As a matter of fact, the goods which came from Germany, Austria, France and elsewhere exceeded the home industry. Was that right? Was it right that a country growing its own raw material, and having the population it had, and having its own markets, should not be able to compete with foreign importations? Indian cloths did not compete with imported cloths, and therefore the duties did not countervail, but hampered

Writing in the London *Times* in 1910, Sir Valentine Chirol, of whom no doubt many of the delegates had heard, wrote the following words—and he hoped the delegates would consider them :—" No measure has done more permanent discredit to British rule than this excise duty on Indian manufactured cotton, for nothing has done more to undermine Indian faith in the principles of justice upon which British rule claims, and on the whole most legitimately claims, to be based." He asked the delegates to consider the resolution which he had the honour to move in the same light as that in which he would consider it if the conditions applied to their own country and to their own interests. (Cheers.) Would they approve of a measure which had the effect of strangling their greatest industry? Would they approve of a measure which favoured the foreign manufacturer at the cost of their own manufacturer ? Would they approve of a measure which caused discontent among their own people? If they would not so approve, then he asked them to support the resolution. (Applause.)

The Hon. W. G. Bevis (Upper India) in seconding the resolution said his colleague had really left little that of value unsaid on the subject of the excise duty, and he (the speaker) would merely say that the grievance was a genuine one—a duty amounting, in the case of an ordinary sized mill, to about £500 monthly, which was collected whether goods made were sold or unsold, and whether a profit to the manufacturer accrued or not. What had struck him in attending a Conference like the present was the very inadequate way in which India was represented. When it came to be considered that representatives from Canada, New Zealand, Australia and South Africa were present by the score, and that the population they represented was after all but a mere handful compared with that of India, it was to say the least of it a misfortune that a dozen men only were present to look after the interests of the 300,000,000 souls in India, and that of those so far as he was aware only two—Mr. Johnson and himself—represented the cotton manufacturing industry. The abolition of the excise duty affected mainly two classes of people—the manufacturer and the importer of cotton goods, and the Bengal and Bombay Chambers were so largely interested as importers that he could scarcely hope for any help from them, although he was glad to learn that the Calcutta Cham-

owners' Association been represented at the Congress he was sure they would have given the resolution their cordial support. The delegates heard all that Mr. Johnson had to say on the subject, and he trusted that in fairness to a young and struggling industry which was carried on under conditions anything but pleasing they would assist it by adopting the resolution. (Cheers.)

The Hon. W. L Graham (Bombay) said he rose to oppose the resolution, and desired to point out that centred in Bombay and the Bombay Presidency there was no less than 75 per cent. of the mill industry, whilst on the other hand Bombay shared with Calcutta the bulk of the import trade in cotton goods. The Bombay Chamber had considered carefully their position in regard to the matter. He regretted that the representatives of the Upper India Chamber had not seen their way to withdraw the resolution, as he could not see how the Congress could vote with any weight or authority on a controversial question of this character, the circumstances of which the majority of the delegates were unacquainted with. It was purely an Indian question, and not one of Imperial significance or consequence, and he was afraid it could not be more than of passing interest to the representatives of the Oversea Dominions, whose keen ability in debating, whose heartfelt eloquence, and whose splendid spirit of patriotism and love for the Empire, had been such distinguishing features in the discussion of all questions affecting Imperial welfare. Dealing with the points which the proposer of the resolution had raised, that gentleman first of all had said that goods did not compete, and that therefore the duty did not countervail. He (the speaker) was interested in the import trade in Bombay, and he had a letter in his hands from the Chairman of the Bombay Chamber of Commerce who wrote: "My personal opinion is that grey goods made in India do and will interfere very materially with the sale of imported goods from Lancashire." They did compete; there was no doubt about it. The second point the mover raised was that the duties were unjust and could not be passed on to the consumer. He (the speaker) would quote a remark made by one of the leading and most successful Parsee gentlemen in Bombay connected with the mill industry. He said: "As to the Indian capitalist, these duties being mainly paid by the consumer, he is not affected at all; and this was the view put before the Legislative Council by the Hon. Mr. Goklale

long ago." The third point raised by Mr. Johnson was that no excise duties could be levied on hand-made cloth. In that connection he would quote the Hon. Mr. Dadabhoy, who had raised the question in the Viceregal Council. That gentleman had said that there was absolutely no competition between the hand-loom and power-loom industry in the country, and therefore it was not necessary that the hand-loom industry should be handicapped. Even granted there might be some competition between the hand-loom and the power-loom, he thought they would agree with the remarks made by the Hon. Mr. Clark, the Member for Commerce and Industry, who, on the same occasion, said:—"The maintenance of the hand-loom industry is of great importance to the prosperity of the country"—(consuming annually some 250,000,000 lbs. of cotton yarn, as against some 200,000,000 lbs. taken by the Indian mills)—"and it is a serious responsibility to advocate taking any steps which might prove detrimental to its interests." Mr. Johnson had also talked about the strangling of India's greatest industry. That point he would deal with later. The whole crux of the question was, could the Government of India afford to give up revenue at the present time? He thought not, and he did not think they were justified in asking the Government to do so. India was at present in a time of economic transition. Every year greater grants were required for education, for sanitation and for medical research, which showed that India was growing in mind as well as in body. The Government of India, therefore, required all the revenue they could lay their hands on in order to develop the country. The excise duty was imposed for revenue purposes, and the view his Chamber held was that, if it was repealed it would be inequitable unless import duty, which was also imposed for revenue purposes, was also abolished. His Chamber, however, fully recognized that neither step was possible nor practicable in the present state of affairs. The duties were the same for both, and equalised the trade conditions of both great industries, and contributed a fund to the Indian Exchequer which brought in an annual revenue to the amount of about £1,000,000 sterling. If the excise duties were abolished and the import duties were retained a protective tariff of 3½ per cent. would be levied against British-made goods. He (the speaker) objected to that on principle. The Upper India Chamber who had moved and seconded the resolution, stated that a duty of 3½ per cent. was [illegible] that Prices were not so fine

now-a-days that it was impossible to allow such a handsome margin, and he considered that such a duty would be protective. If he could see any valid reason for the remission of the excise duty he would gladly support the resolution, but he regretted he could not do so. The mill industry of India was not in a struggling condition; it was not strangled and it was not in a bad way. On the contrary, it was in a healthy and prosperous condition. When the industry was in its infancy it was nursed and as much as 10 per cent. duty levied on the import of cotton goods whilst Indian mill goods were exempt. The hardship of the duty, he thought, was really more one of sentiment than reality. It was one which, as he had already quoted, fell on the consumer, and as such constituted a form of taxation which was n ither grievous nor vexatious. With regard to the position of the capitalist he had already stated that those who had invested their money in the enterprise were not handicapped, and it was openly acknowledged only as late as last January that the excise duty was no hardship so far as they were concerned. That was amply borne out by the steady and increasing progress shown by the industry during the 16 years the excise duty had been in force. In 1896 there were 37,000 looms and in 1910 there were 82,000 looms. The production of yarn and cloth had also enormously increased, and in that connection he would quote a few figures from the statistics of British India, taking periods of five years as a basis of comparison. The average production of yarn in the five years 1897 to 1901 amounted in round figures to 444,008,000 lbs., in the succeeding five years it amounted to 577,000,000 lbs., and in the last four years to 617,000,000 lbs.—a material increase. Taking cloth an even more satisfactory rate of progress was found. The average for the quinquennial periods, 1897 to 1901 and 1901 to 1906, were respectively 92,009,000 lbs. and 135,000 000 lbs., while for the last four years there was an average of 185,000,000 lbs. The industry had more than doubled itself in that period. Could it be said that it was being strangled? He thought not. Those figures spoke for themselves, and when one, in addition, heard of the excellent profits which well-managed mills made, and when one saw the high premiums at which their shares stood in the local share market one wondered why such a question had been brought up. A loss of revenue would be the immediate effect of the repeal of the duty. At present the revenue from that source amounted to about

be an immediate increase of 40,000 looms. The present number was 82,000. That would mean an increase of 50 per cent., and it therefore followed that there would be an additional loss of 50 per cent. in revenue to India. Such a loss of revenue could not be regarded lightly by the Indian Government without a substitute being found in some other form of taxation, and that other form of taxation might not prove so acceptable. The true interests of the people of India must always be considered. There was no necessity, in his opinion, why the bulk of the population—those who depended for their livelihood upon agriculture (and no less than 70 per cent. of India's 300,000,000 did so)—should be taxed for the benefit of the few (4 per cent. supported by textile industries). The Government's duty obviously was to do their utmost to assist agriculture by means of further railway extension and irrigation in order to bring under the plough more and more of the 170,000,000 acres of cultivable land which now lay waste in India. The line in India, as must be realised from the accounts in the papers, between abundance and scarcity, was a very narrow one, depending upon a precarious rainfall, and the Indian Government had always to look ahead and take steps to combat famine by railway extension and irrigation. Another important point was that the Government of India, as signatories to the Opium Convention, were faced with the total extinction of the opium revenue in the year 1917. That would mean a loss of revenue of not less than £3,000,000 per annum. The Indian Government were faced with the increasing responsibilties of education, sanitation and medical research which would involve increasing expenditure With regard to education, he would point out there were no less than 1,000,000 primary teachers in India whose pay per annum averaged about £6. He thought it would be realized how immense the responsibility of the Government of India was to assist those teachers in getting better stipends, so that those who had the responsibility of teaching the young might be better paid. Under such circumstances and with such considerations before one, was it reasonable to call upon Government to forego revenue, and was it for a moment to be expected that Government could comply with such a request. He was unable to support the resolution for the benefit of an industry which was thriving and which had, in his opinion, more grounds for congratulation than condolence. (Cheers.)

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1912	65,70,15,845
Total Rs. ...	65,70,15,845

RESERVE.	Rs
Gold Coins and Bullion in India	26,69,39,168
" " " " " England	10,95,00,000
Silver Coins in India	11,89,60,520
" Bullion under Coinage	1,51,16,211
" " in transit between India and England	75,00,000
Securities held in India	9,99,99,946
" " " England	4,00,00,000
	65,80,15,845
Deduct—Amount due on Bills drawn by one circle on another	10,00,000
Total Rs. ...	65,70,15,845

BALANCE OF THE GOLD STANDARD RESERVE	£
on the 31st December 1912 in India and in England	20,974,505
Total £ ...	20,974,505

	£
Rupees in India equivalent to (£ 1 = Rs. 15).	3,745,666
Gold set aside in the Bank of England ...	250,000
Cash placed by the Secretary of State for India in Council at short notice	1,013,690
British and Colonial Government Securities and Corporation of London Bonds held on 30th September last (Market price)	11,965,149
British and Colonial Government Securities and Corporation of London Bonds since purchased (cost price)	4,000,000
Total £ ...	20,974,505

COUNCIL BILLS.	£
Amount in the Revised Estimate to be remitted to the Secretary of State during 1912-13.	25,660,000
Total £ ...	25,660,000

	£
Remitted from 1st April 1912 to 29th March 1913 by Council Bills*	25,732,800
Excess	72,800
Total £ ...	25,660,000

* Of this sum £7,060,280 has been taken to the account of the Currency Reserve.

BALANCE IN THE RESERVE TREASURIES of the Government of India on the 31st December 1912	Rs. 10,61,80,316

BALANCE HELD IN CASH IN THE CIVIL TREASURIES of the Government of India and at Credit of the Government in the Presidency Banks and their Branches on the 31st December 1908 ...	Rs. 9,32,99,000
" " " " " " " 1909 ...	" 10,15,84,000
" " " " " " " 1910 ...	" 13,17,85,000
" " " " " " " 1911 ...	" 14,61,10,000
" " " " " " " 1912 ...	" 21,98,94,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year, 1909-10.	Official year, 1910-11.	Official year, 1911-12.
Whole and Small Coins (including British Dollars) ...	Rs. 3,72,04,862	Rs. 3,63,68,739	Rs. 11,31,56,039

NET PROFIT ON COINAGE for the year ending 31st December 1912	Rs. 3,57,000

	Rs.
AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers on 31st March 1908	15,23,18,000
" " " " " " " " 1909	14,43,66,433
" " " " " " " " 1910	15,21,19,933
" " " " " " " " 1911	12,79,60,733
" " " " " " " " 1912	11,74,06,033
" " " " " " " " 1913	11,20,29,433

Value of the Imports and Exports of Gold and Silver Coin and Bullion into and from India during the year ending 31st December 1912.

IMPORTS.

FROM	GOLD.			SILVER.		
	Private.	Government	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom ..	19,00,77,870	....	19,00,77,870	8,11,71,285	5,81,87,250	13,93,58,535
France	91,42,665	....	91,42,665	15	....	15
Austria-Hungary ..	1,51,635	....	1,51,635	1,170	.....	1,170
Malta	2,48,850	....	2,48,850	....	.....	....
Turkey, European...	....	....	....	....	....	....
Turkey in Asia ..	57,52,635	....	57,52,635	11,73,270	....	11,73,270
Aden and Dependencies	49,50,240	....	49,50,240	22,920	7,905	30,825
Arabia	.....	.....	.....	6,99,210	74,850	7,74,060
Bahrein Islands ..	....	....	....	9,42,765	....	9,42,765
Persia	..	....	....	8,11,035	3,00,000	11,11,035
Ceylon	11,25,000	....	11,25,000	33,180	....	33,180
Straits Settlements..	1,21,11,585	.. ..	1,21 11,585	27,825	....	27,825
Siam	....	....	....	2,03,760	....	2,03,760
China	55,36,515	....	55,36,515	40,74,285	2,48,60,865	2,89,35,150
Japan	..	....	....	....	....	....
Egypt	10,81,00,040	....	10,81,00,040	4,965	.. ..	4,965
Cape Colony	.....	....	....	....	....	....
Natal	13,85,745	....	13,85,745	....	....	....
Africa, East	....	....	....	1,56,555	.....	1,56,555
Mauritius and Dependencies ..	....	....	....	....	....	....
United States of America.	....	....	....	22,47,510	....	22,47,510
Australia (including New Zealand) ..	14,27,75,895	....	14,27,75,895	89,90,790	....	89,90,790
All Other Countries...	3,53,700	....	3,53,700	300	....	300
Total ..	47,97,12,375	....	47,97,12,375	10,05,80,840	8,34,30,870	18,39,91,710

EXPORTS.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Exports to all Foreign Countries.	3,68,84,370	2,90,18,820	6,59,03,190	[illegible]	84,240	4,37,05,425
Balance retained by India		..	41,38,09,185			[illegible]85

Total Imports of Treasure (Private) from Foreign Countries and Indian Ports into Bombay during the year 1912

(From 1st January to 31st December 1912.)

FROM	GOLD.			SILVER.			
		COIN.			COIN.		
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNITED KINGDOM—							
London	12,12,44,142	6,43,79,435	1,362	7,30,60,152	.....	27,071	216
CONTINENT OF EUROPE—							
Trieste, Marseilles, &c.	.....	1,04,55,370	3,10,380	.....	.....	1,441	1,585
UNITED STATES—							
San Francisco and New York... ...	... ..	.....	.....	20,50,000	.....	.....	.....
AUSTRALIA—							
Melbourne, Sydney, Adelaide, &c.	54,73,870	11,20,56,525	.....	15,98,850	.....	.....	.....
JAPAN	.....	.....	.....	.....	.....	.....	.....
CHINA—							
Hongkong and Shanghai... ...	.....	.....	.....	1,03,90,000	45,00,000	1,12,135	.....
EGYPT—							
Alexandria, Suez & Port Said ...	.....	10,63,35,585	56,516	.....	.....	178	.....
STRAITS—							
Penang and Singapore	.....	.....	.....	.....	.....	.....	.....
OTHER FOREIGN PORTS	4,835	1,11,92,483	19,37,057	1,33,713	670	36,77,104	14,000
ALL INDIAN PORTS...	.....	3,652	4,110	39,592	.....	4,51,400	18,013
Total Imports from 1st January to 31st December 1912... ...	12,67,32,847	30,44,22,960	23,09,425	8,72,71,307	45,00,670	42,69,629	33,814
Imported same time last year ...	11,13,34,900	15,96,34,891	52,13,623	9,72,77,368	8,899	31,58,899	2,205

Total Exports of Treasure (Private) to Foreign Countries and Indian Ports from Bombay during the year 1912.
(*From 1st January to 31st December* 1912.)

TO	GOLD.			SILVER.			
	Bullion.	Coin.		Bullion.	Coin.		
		Sovereigns and Half Sovereigns.	Other Coin.		Dollars.	Government of India Rupees.	Other Coin.
UNITED KINGDOM—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
London	3,38,86,380	.....	.....	.....	.....	.....	.....
CONTINENT OF EUROPE—							
Trieste, Marseilles, &c.	.....	.....	.....	.....	.....	.....	.....
UNITED STATES—							
San Francisco and New York ...	.....	.....	.....	.....	.....	.....	.....
AUSTRALIA—							
Melbourne, Sydney, Adelaide, &c.	.....	.....	.....	.....	.....	.....	.....
JAPAN	.....	.....	.....	.....	.....	.....	.....
CHINA—							
Hongkong and Shanghai ...	.....	.....	.....	6,200	2,48,06,688	.....	.....
EGYPT—							
Alexandria, Suez and Port Said..	.....	.....	.....	.....	.....	2,950	.....
STRAITS—							
Penang and Singapore	.....	1,10,250	.....	.....	.....	.....	.....
OTHER FOREIGN PORTS	1,292	21,66,435	3,54,175	.....	31,000	1,29,34,713	96,400
ALL INDIAN PORTS	.....	3,00,000	.....	78,024	.....	4,19,700	.....
Total Exports from 1st January to 31st December 1912	3,38,87,672	25,76,685	3,54,175	84,224	2,48,37,688	1,33,57,363	96,400
Exported same time last year ...	3,32,16,192	7,09,392	20,32,572	1,07,217	4,15,40,197	95,58,652	54,956

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay. In thousands of Bales (000's omitted.) [*Years ending 30th June.*

Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
1866 ...	...	1,187	14	1,201	42	1,243	1890 ...	2,235	1,488	71	1,559	636	2,195
1867 ...	...	1,277	5	1,282	46	1,328	1891 ...	2,020	1,070	107	1,177	762	1,939
1868 ...	...	1,030	48	1,078	47	1,125	1892 ...	1,770	905	202	1,107	728	1,835
1869 ...	...	1,225	56	1,281	48	1,329	1893 ...	1,738	816	169	985	724	1,709
1870 ...	...	1,115	50	1,165	49	1,214	1894 ...	1,769	908	159	1,067	731	1,798
1871 ...	...	967	39	1,006	50	1,056	1895 ...	1,540	525	143	668	815	1,483
1872 ...	1,085	1,002	48	1,050	52	1,102	1896 ...	2,151	800	346	1,146	849	1,995
1873 ...	1,151	1,079	34	1,113	53	1,166	1897 ...	1,612	603	405	1,008	703	1,711
1874 ...	978	917	34	951	67	1,018	1898 ...	1,730	424	409	833	817	1,650
1875 ...	1,311	1,192	25	1,217	83	1,300	1899 ...	2,033	578	520	1,098	951	2,049
1876 ...	1,345	1,285	20	1,305	135	1,440	1900 ...	988	117	444	561	745	1,306
1877 ...	1,073	980	35	1,015	147	1,162	1901 ...	1,896	620	340	960	696	1,656
1878 ...	1,141	920	38	958	161	1,119	1902 ...	2,142	525	732	1,257	987	2,244
1879 ...	961	800	46	846	204	1,050	1903 ...	2,454	921	349	1,270	986	2,256
1880 ...	852	652	64	716	181	897	1904 ...	2,151	1,036	423	1,459	973	2,432
1881 ...	1,171	874	34	908	220	1,128	1905 ...	2,609	384	664	1,048	1,072	2,120
1882 ...	1,832	1,521	87	1,608	277	1,885	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1883 ...	1,770	1,335	95	1,430	313	1,743	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1884 ...	1,759	1,295	100	1,395	348	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1885 ...	1,139	791	70	861	392	1,253	1909 ...	2,166	643	723	1,366	1,099	2,465
1886 ...	1,480	1,009	61	1,070	391	1,461	1910 ...	3,152	1,054	968	2,022	984	3,006
1887 ...	1,703	1,147	40	1,187	454	1,641	1911 ...	2,467	1,014	668	1,682	953	2,635
							1912 ...	2,540	883	923	1,806	1,078	2,884

STATEMENT showing the Annual Value of the Import Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Merchandise and Treasure.
			Rs.	Rs.	Rs.
1864 ...	2958	1863-64 ...	27,14,55,900	22,96,25,810	50,10,81,710
1865 ...	3363	1864-65 ...	28,15,09,230	21,36,33,520	49,51,42,750
1866 ...	3563	1865-66 ...	29,59,92,280	26,55,73,010	56,15,65,290
1867 ...	3929	1866-67 ...	29,03,87,150	13,23,69,050	42,27,56,200
1868 ...	4008	1867-68 ...	35,70,57,830	11,77,53,740	47,48,11,570
1869 ...	4255	1868-69 ...	35,99,01,420	15,15,59,540	51,14,60,960
1870 ...	4771	1869-70 ...	32,92,75,200	13,95,48,072	46,88,23,972
1871 ...	5074	1870-71 ...	33,41,39,060	5,44,48,231	38,85,87,291
1872 ...	5369	1871-72 ...	31,08,37,470	11,57,38,129	42,65,75,592
1873 ...	5697	1872-73 ...	31,26,05,610	4,55,65,850	35,81,71,460
1874 ...	6226	1873-74 ...	32,59,58,730	5,79,25,336	38,38,84,066
1875 ...	6543	1874-75 ...	36,22,21,130	8,14,10,466	44,36,31,596
1876 ...	6862	1875-76 ..	38,88,73,403	5,30,07,224	44,18,80,627
1877 ...	7322	1876-77 ...	37,44,06,308	11,43,61,197	48,87,07,505
1878 ...	8223	1877-78 ...	41,46,41,851	17,35,54,596	58,81,96,447
1879 ...	8498	1878-79 ...	37,80,09,835	7,05,67,486	44,85,77,321
1880 ...	9166	1879-80 ...	41,17,25,671	11,65,48,948	52,82,74,619
1881 ...	9894	1880-81 ...	53,08,68,074	8,99,72,139	62,08,40,213
1882 ...	10153	1881-82 ...	49,11,28,724	11,32,27,804	60,43,56,528
1883 ...	10462	1882-83 ...	52,09,86,720	13,45,33,642	65,55,20,362
1884 ...	11635	1883-84 ...	55,29,89,907	12,87,79,633	68,17,69,540
1885 ...	12287	1884-85 ...	55,70,16,804	13,88,81,918	69,58,98,722
1886 ...	12896	1885-86 ...	55,65,19,552	15,46,70,808	71,11,90,300
1887 ...	14109	1886-87 ...	61,81,19,608	11,04,83,224	72,86,02,832
1888 ...	14582	1887-88 ...	65,00,45,881	13,81,25,456	78,81,71,337
1889 ...	15893	1888-89 ...	69,43,77,531	13,84,49,249	83,28,26,780
1890 ...	16407	1889-90 ...	69,19,93,762	17,45,45,037	86,65,38,799
1891 ...	17314	1890-91 ...	71,97,57,754	21,93,44,876	93,91,02,630
1892 ...	17894	1891-92 ...	69,42,75,659	14,72,26,621	84,15,02,680
1893 ...	18510	1892-93 ...	66,27,86,222	17,00,98,101	83,28,84,323
1894 ...	18906	1893-94 ...	77,02,60,944	18,46,12,564	95,48,73,508
1895 ...	19555	1894-95 ...	73,51,65,042	9,58,12,084	83,09,77,126
1896 ...	20262	1895-96 ...	72,93,61,344	13,36,79,854	86,30,41,198
1897 ...	21123	1896-97 ...	76,21,58,352	13,08,45,635	89,30,03,987
1898 ...	22048	1897-98 ...	73,63,43,159	20,53,06,170	94,16,49,329
1899 ...	23528	1898-99 ...	72,11,07,161	17,89,56,127	90,00,63,288
1900 ...	24760	1899-1900...	75,30,44,785	20,97,36,851	96,27,81,636
1901 ...	25373	1900-1901...	80,89,40,873	24,57,61,818	1,05,47,02,691
1902 ...	25931	1901-1902...	88,74,24,199	20,87,13,352	1,09,61,37,551
1903 ...	26956	1902-1903...	85,86,60,829	25,31,83,178	1,11,18,44,007
1904 ...	27565	1903-1904...	92,59,22,723	38,52,61,072	1,31,11,83,795
1905 ...	28295	1904-1905...	1,04,41,27,454	39,50,81,750	1,43,92,09,204
1906 ...	29097	1905-1906..	1,12,07,09,822	31,65,14,438	1,43,72,24,260
1907 ...	29957	1906-1907..	1,17,34,15,294	44,57,98,114	1,61,82,13,408
1908 ...	30576	1907-1908...	1,36,53,80,464	42,28,44,977	1,78,82,25,441
1909 ..	31490	1908-1909...	1,28,77,81,788	22,74,41,677	1,51,52,23,465
1910 ...	32099	1909-1910.	1,22,64,97,224	37,52,34,734	1,60,17,31,958
1911 ...	32839	1910-1911 .	1,33,70,57,458	39,77,35,730	1,73,47,93,188
1912 ...	33484	1911-1912..	1,44,11,64,401	53,47,08,311	1,97,58,72,712

STATEMENT showing the Annual Value of the Export Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Merchandise and Treasure.
			Rs.	Rs.	Rs.
1864 ...	2958	1863-64* ...	65,62,54,490	1,27,04,350	66,89,58,840
1865 ...	3363	1864-65* ...	68,02,70,160	1,44,45,900	69,47,16,060
1866 ...	3563	1865-66* ...	65,49,11,230	2,16,41,520	67,65,52,750
1867 ...	3929	1866-67 ...	41,85,99,941	2,43,15,030	44,29,14,971
1868 ...	4008	1867-68 ...	50,87,40,563	1,57,19,460	52,44,60,023
1869 ...	4255	1868-69 ...	53,06,21,647	1,39,55,800	54,45,77,447
1870 ...	4771	1869-70 ...	52,47,13,756	1,04,23,528	53,51,37,284
1871 ...	5074	1870-71 ...	55,33,18,252	2,22,07,646	57,55,25,898
1872 ...	5369	1871-72 ...	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1872-73 ...	55,23,62,953	1,29,80,790	56,53,43,743
1874 ...	6226	1873-74 ...	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6543	1874-75 ...	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6862	1875-76 ...	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7322	1876-77 ...	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8223	1877-78 ...	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8498	1878-79 ...	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9166	1879-80 ...	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9894	1880-81 ...	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10153	1881-82 ...	81,96,64,102	1,09,97,468	83,06,61,570
1883 ...	10462	1882-83 ...	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11635	1883-84 ...	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12287	1884-85 ...	83,17,01,507	1,96,89,796	85,13,91,303
1886 ...	12896	1885-86 ...	83,86,11,693	1,10,82,310	84,96,94,003
1887 ...	14109	1886-87 ...	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14582	1887-88 ...	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15893	1888-89 ...	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16407	1889-90 ...	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17314	1890-91 ...	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17894	1891-92 ...	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18510	1892-93 ...	1,06,57,46,715	6,95,89,237	1,13,53,35,952
1894 ...	18906	1893-94 ...	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19555	1894-95 ...	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20262	1895-96 ...	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21123	1896-97 ...	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22048	1897-98 ...	97,63,51,862	7,14,86,470	1,04,78,38,272
1899 ...	23528	1898-99 ...	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24760	1899-1900...	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25373	1900-1901...	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1901-1902...	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1902-1903...	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1903-1904...	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1904-1905..	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1905-1906..	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	29957	1906-1907..	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1907-1908..	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ...	31490	1908-1909..	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1909-1910..	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1910-1911.	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1911-1912..	2,27,78,96,846	10,37,39,063	2,38,16,35,909

* Exports abnormally high owing to the American Civil War.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1906-1907 *to* 1911-1912.

	1906-1907.	1907-1908.	1908-1909.	1909-1910.	1910-1911.	1911-1912.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPORTS—						
Merchandise, Private.						
Bengal, Eastern Bengal and Assam ...	42,38,46,365	53,15,30,568	44,84,03,383	47,20,02,182	49,08,65,877	52,67,89,322
Bombay	38,06,18,214	44,81,60,812	40,43,14,617	39,54,29,958	47,35,44,096	49,35,16,427
Sind	9,41,77,137	10,52,17,250	11,31,75,340	9,96,99,945	11,52,40,011	13,23,01,100
Madras	9,06,59,960	10,25,48,745	11,54,57,655	9,46,46,701	10,63,62,041	11,69,22,117
British Burmah	9,37,67,468	11,14,93,567	13,13,06,270	10,88,10,060	10,75,28,143	11,68,29,885
Total ...	1,08,30,69,144	1,29,89,50,942	1,21,26,57,265	1,17,05,88,846	1,29,35,40,168	1,38,63,58,851
Ditto Government Stores	8,93,46,150	6,64,29,522	7,51,24,523	5,59,08,378	4,35,17,290	5,48,05,550
Total Merchandise ...	1,17,24,15,294	1,36,53,80,464	1,28,77,81,788	1,22,64,97,224	1,33,70,57,458	1,44,11,64,401
Treasure, Private.						
Bengal, Eastern Bengal and Assam ...	8,55,37,483	7,47,84,261	3,58,41,082	5,46,65,370	5,07,68,147	8,42,83,020
Bombay	17,08,24,032	23,38,87,501	17,71,05,974	29,68,84,117	32,60,97,509	43,02,27,299
Sind	57,44,464	87,83,456	58,71,089	82,69,519	1,12,00,265	99,00,334
Madras	80,85,382	88,31,138	68,95,809	1,29,92,754	71,96,596	42,31,221
British Burmah	18,18,497	19,17,936	6,04,577	14,48,975	17,85,411	55,78,890
Total ...	27,20,09,858	32,82,04,292	22,63,18,531	37,42,60,735	39,70,47,928	53,42,20,764
Ditto Government	17,37,88,256	9,46,40,685	11,23,146	9,73,999	6,87,802	4,87,547
Total Treasure ...	44,57,98,114	42,28,44,977	22,74,41,677	37,52,34,734	39,77,35,730	53,47,08,311
Grand Total of Imports ...	1,61,82,13,408	1,78,82,25,441	1,51,52,23,465	1,60,17,31,958	1,73,47,93,188	1,97,58,72,712
EXPORTS—						
Merchandise, Private.						
(Foreign Goods)						
Bengal, Eastern Bengal and Assam ...	22,86,283	21,48,320	24,92,609	16,75,729	24,84,545	1,27,22,829
Bombay	2,57,09,016	2,90,42,132	2,30,36,111	2,63,38,158	3,26,28,662	3,57,13,134

Sind	47,54,747	47,73,138	46,24,528	38,75,221	49,80,102	90,66,910
Madras	15,43,751	10,45,463	10,29,610	14,42,681	18,36,715	21,55,257
British Burmah	6,16,541	6,64,300	5,24,441	5,54,564	6,80,471	6,04,483
Total ...	3,49,10,338	3,76,73,353	3,17,07,299	3,38,86,353	4,26,10,495	6,02,62,613
(Indian Produce and Manufactures.)						
Bengal, Eastern Bengal and Assam ...	82,57,99,549	73,64,24,409	70,88,23,371	74,51,35,615	82,56,69,792	90,26,45,459
Bombay	42,76,41,472	45,89,80,122	39,80,03,709	52,91,91,833	59,77,66,803	59,51,96,194
Sind	15,31,76,102	17,60,85,027	8,14,22,068	21,54,14,577	21,60,85,470	23,60,61,685
Madras	17,26,16,896	18,61,76,091	18,15,62,482	19,37,07,423	20,89,63,213	22,88,51,438
British Burmah	15,14,70,808	17,71,16,569	12,87,61,013	16,01,37,182	20,96,24,416	25,34,38,835
Total ...	1,73,07,04,827	1,73,47,82,218	1,49,85,72,643	1,84,35,36,630	2,05,81,09,694	2,21,61,93,611
Total Fgn. and Indian Merchandise exported.						
Bengal, Eastern Bengal and Assam ...	82,80,85,832	73,85,72,729	71,13,15,980	74,68,11,344	82,81,54,337	91,53,68,288
Bombay	45,53,50,488	48,80,22,254	42,10,39,820	55,55,89,991	63,03,95,465	63,09,09,328
Sind	15,79,30,849	18,08,58,165	8,60,46,596	21,92,89,798	22,10,65,572	24,51,28,595
Madras	17,41,60,647	18,72,21,554	18,25,92,092	19,51,50,104	21,07,99,928	23,10,06,695
British Burmah	15,20,87,349	17,77,80,869	12,92,85,454	16,06,91,746	21,03,04,887	25,40,43,318
Total ...	1,76,56,15,165	1,77,24,55,571	1,53,02,79,942	1,87,74,72,983	2,10,07,20,189	2,27,64,56,224
Ditto Government Stores	10,79,105	12,73,831	11,52,011	8,31,427	7,95,841	14,40,622
Total Merchandise ...	1,76,66,94,270	1,77,37,29,392	1,53,14,31,953	1,87,83,04,410	2,10,15,16,030	2,27,78,96,846
Treasure, Private.						
Bengal, Eastern Bengal and Assam... ...	64,63,683	42,30,542	49,58,417	16,90,108	45,13,726	10,10,236
Bombay	4,80,90,470	4,40,34,073	4,92,81,881	5,14,06,291	5,55,04,498	9,46,49,803
Sind	8,10,406	15,50,773	7,51,394	31,46,165	39,92,909	33,94,154
Madras	14,29,687	45,39,618	41,34,544	75,57,939	68,80,939	42,82,020
British Burmah	3,35,830	1,07,275	4,40,500	1,32,800	2,87,837	2,79,980
Total ...	5,71,30,076	5,44,62,281	5,95,66,736	6,39,33,303	7,11,79,909	10,36,16,193
Ditto Government	52,450	22,720	36,35,729	57,100	89,345	1,22,870
Total Treasure ...	5,71,82,526	5,44,85,001	6,32,02,465	6,39,90,403	7,12,69,254	10,37,39,063
Grand Total of Exports ...	1,82,38,76,796	1,82,82,14,393	1,59,46,34,418	1,94,22,94,813	2,17,27,85,284	2,38,16,35,909

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the Official Years 1909-1910 *to* 1911-1912.

ARTICLES.	Quantities.			Value.		
	1909-1910.	1910-1911.	1911-1912.	1909-1910.	1910-1911.	1911-1912.
Animals—Living ... ... Nos.	3,076	7,356	5,635	Rs. 13,34,560	Rs. 35,32,242	Rs. 23,67,351
Apparel, &c. (excluding Boots and Shoes) ... ... value.	.....	.....	.....	81,58,202	1,16,58,830	1,27,80,297
Arms, Ammunition, &c. (excluding Dynamite and other Explosives) ... ... ,,	.....	.....	.....	5,33,718	6,35,512	4,82,807
Articles imported by Post ... ... ,,	.....	.....	.....	68,53,548	88,09,096	1,10,61,371
Building and Engineering Materials ... ... ,,	.....	.....	.....	17,01,827	20,62,921	20,17,942
Cabinetware and Furniture ... ... ,,	.....	.....	.....	6,85,850	8,35,944	9,11,997
Candles ... ... lbs.	582,576	573,415	474,619	1,75,235	1,78,106	1,46,353
Clocks and Watches ... ... No.	222,051	274,106	361,096	8,25,777	8,79,787	10,58,798
Coal, Coke, and Patent Fuel ... ... tons.	343,626	277,965	253,256	57,03,670	46,18,911	42,57,928
Cotton—Raw ... ... cwts.	90,847	40,560	449,782	32,87,675	18,28,941	1,96,49,108
Do. Twist and Yarn ... ... lbs.	16,107,239	9,946,700	13,343,120	1,35,32,397	99,39,119	1,25,38,066
Do. Piece-Goods ... ... yards.	519,771,151	633,778,647	600,482,305	8,31,11,869	11,03,37,990	11,16,32,110
Do. Shawls and Handkerchiefs ... ... No.	8,449,219	12,075,073	1,2617,099	8,66,006	12,47,366	14,05,661
Do. Hosiery, Thread, Net, Canvas, &c. ... ... value.	.....	.....	.....	59,54,537	80,94,195	87,97,592
Chemical Products and Preparations ... ... ,,	.....	.....	.....	24,32,755	26,85,788	28,47,805
Dynamite and other Explosives ... ... cwts.	1,375	2,527	3,472	90,228	1,99,893	2,68,978
Drugs, Medicines & Narcotics (excluding Tobacco). value.	.....	.....	.....	38,18,170	43,55,655	42,62,657
Dyeing and Colouring Materials—Aniline and Alizarine Dyes ... ... lbs.	10,677,578	11,652,753	10,642,769	65,77,076	77,97,542	68,16,199
,, ,, Other Sorts ... ... cwts.	16,985	15,498	17,144	14,88,738	20,72,650	20,28,105
Earthenware and Porcelain ... ... value.	.....	.....	.....	13,66,030	16,08,470	17,23,438
Fireworks ... ... ,,	.....	.....	.....	3,32,517	6,31,140	5,60,388
Glass and Glassware ... ... ,,	.....	.....	.....	60,59,530	75,07,091	68,85,757
Gums and Resins (excluding Cutch and Gambier). cwts.	94,321	94,184	87,798	13,49,455	14,52,136	15,82,709
Hardware and Cutlery ... ... value.	.....	.....	.....	90,96,272	1,19,05,760	1,22,91,748
Hides and Skins ... ... cwts.	16,897	15,468	15,610	12,79,797	12,18,846	14,50,641
Instruments and Apparatus ... ... value.	.....	.....	.....	32,10,781	41,93,604	43,64,362
Ivory, Unmanufactured ... ... lbs.	366,648	343,729	246,081	28,05,964	27,51,273	19,85,037
Do. Manufactured ... ... value.	.....	.....	.....	2,88,669	2,08,296	2,16,195
Jewellery, Precious Stones, Pearls, &c. ... ... ,,	.....	.....	.....	88,88,858	84,14,233	1,12,12,594
Leather, Unwrought, Saddlery, &c. ... ... ,,	.....	.....	.....	18,82,103	20,43,332	21,25,688
Do. (Boots and Shoes) ... ... pairs.	588,549	657,776	815,422	11,89,202	14,63,923	18,07,439
Liquors—Ale, Beer, and Porter ... ...gallons.	1,214,710	1,323,215	1,299,955	13,96,697	14,04,659	13,28,941

Liquors—Spirits	,,	437,597	404,502	418,647	31,76,010	30,68,375	32,01,108
Do. Wines	,,	109,375	111,773	107,479	8,95,521	9,70,692	9,98,196
Do. Other sorts	,,	2,087	2,690	2,218	5,657	8,542	6,621
Machinery and Millwork	value.	... ...	... ...	.....	1,97,72,854	1,76,07,984	1,65,40,127
Matches, Lucifer and other	,,	.....	.....	.....	22,01,966	27,55,203	24,94,287
Metals—Brass	cwts.	5,648	7,457	6,888	3,14,502	4,56,124	3,75,151
Do. Copper	,,	126,917	213,528	142,334	74,51,123	1,20,78,681	80,55,659
Do. Mixed or Yellow Metal	,,	152,469	255,766	164,177	75,49,524	1,18,57,895	74,09,364
Do. Iron	,,	1,129,030	1,444,003	1,734,495	99,92,213	1,28,98,200	1,46,07,304
Do. Lead	,,	27,228	21,811	23,283	3,36,040	2,76,825	3,07,574
Do. Quicksilver	lbs.	98,713	175,366	109,065	1,63,601	2,85,247	1,80,784
Do. Steel	cwts.	1,844,855	2,447,068	22,42,220	1,09,41,423	1,42,30 742	1,31,81,803
Do. Tin	,,	11,796	10,888	11,480	13,19,125	13,02,329	16,31,144
Do. Zinc or Spelter	,,	29,716	33,966	30,289	5,76,739	6,49,215	6,32,382
Do. Other sorts	,,	21,919	20,651	21,970	14,55,890	16,58,071	16,85,744
Oil Mineral—Kerosine	gallons.	19,718,457	20,445,668	24,366,033			
Do. do. other sorts	,,	2,798,458	3,841,330	4,372,917	91,38,992	1,04,12,423	1,19,24,979
Do. do. Paraffin wax	cwts.	4,226	1,796	8,210			
Do. all other sorts	gallons.	233,769	257,844	299,283	5,41,783	7,34,090	8,52,297
Paints and Colours (excluding Painters' Materials).	cwts.	104,045	119,856	109,135	15,05,928	17,79,660	17,50,954
Paper and Pasteboard	value.	.....	... .	.....	43,19,514	49,16,599	45,93,330
Perfumery, other than Musk	,,	... ...	.....	.....	2,05,380	2,06,685	1,95,267
Provisions	,,	.....	.....	.....	1,03,24,469	1,16,06,457	1,17,49,515
Railway Plant and Rolling Stock	,,	.....	.....	.....	1,69,64,521	1,98,45,030	1,98,97,910
Silk—Raw	lbs.	1,980,548	1,844,646	1,807,463	79,83,162	70,74,622	81,05,842
Do. Piece-Goods (including silk mixed with other materials)	yards.	14,869,705	20,360,441	19,217,321	1,22,04,305	1,63,96,646	1,51,63,864
Spices	lbs.	19,891,298	20,156,963	25,224,414	35,98,382	36,43,289	46,38,127
Sugar, refined or crystallised (including Sugar Candy).	cwts.	3,267,517	3,648,719	2,649,910	3,13,80,020	3,71,22,257	3,14,35,836
Tea	lbs.	2,904,739	3,794,048	5,714,974	14,20,857	17,26,268	25,48,501
Tobacco, Cigars, &c.	,,	738,481	349,737	439,531	15,12,936	10,49,170	16,49,722
Umbrellas	No.	147,817	152,376	162,394	2,19,230	2,37,088	2,54,996
Wool—Raw	lbs.	1,982,114	2,260,754	2,148,128	7,09,220	10,84,973	10,66,504
Wood—							
Teak Timber	c. tons.	32,107	37,603	33,908	28,92,237	33,53,748	31,74,970
Other do.	,,	13,448	15,916	17,438	8,41,707	10,86,352	11,26,659
Woollen Piece-Goods	yards.	9,017,376	12,942,411	11,765,697	79,48,932	1,17,70,547	12,017,876
All other Articles	value	.....	.....	.....	2,91,91,855	3,26,94,704	3,70,75,130
	Total Value ...	.....	.....	.....	39,52,46,281	47,34,12,484	49,33,95,592
Treasure—Gold (Private)	Ozs. ...	3,289,501	3,796,695	5,537,425	19,99,90,222	23,33,21,461	33,50,80,416
Do. Silver (do.)	,, ...	58,486,038	55,253,459	56,841,682	9,68,93,895	9,27,76,048	9,51,46,883
	Total Treasure ...	61,775,539	59,050,154	62,379,107	29,68,84,117	32,60,97,509	43,02,27,299
	Grand Total Rs. ...	.....	.....	.....	69,21,30,398	79,95,09,993	92,36,22,891

FOREIGN TRADE OF THE PORT OF BOMBAY.—EXPORTS.

Quantities and Value of the Principal Articles exported in the Official Years 1909-1910 *to* 1911-1912.

ARTICLES.		Quantities.			Value.		
		1909-1910.	1910-1911.	1911-1912.	1909-1910.	1910-1911.	1911-1912.
INDIAN PRODUCE AND MANUFACTURES.							
Coffee	cwts.	2,199	5,034	7,987	Rs. 77,914	Rs. 1,82,093	Rs. 3,85,507
Coir, unmanufactured and manufactured (excluding Ropes)	"	4,225	6,110	8,592	46,639	66,662	94,310
Cotton—Raw	"	6,213,317	6,188,890	5,354,065	22,49,02,070	26,14,69,516	21,62,06,540
Do. Twist and Yarn	lbs.	221,863,213	174,100,982	142,448,977	9,06,41,629	8,18,49,059	7,09,89,449
Do. Piece-goods	yards.	68,678,762	74,986,248	57,398,207			
Do. Shawls and Handkerchiefs	No.	152,603	149,025	204,394	1,12,42,018	1,24,72,322	1,02,40,953
Do. Hosiery, Thread, Net, Canvas, &c.	value.	.....	.....	.....	4,17,989	5,52,516	5,42,762
Dyeing and Colouring Materials (including Cutch, Gambier and Lac)—							
Indigo	cwts.	1,828	741	435	3,86,701	1,50,308	87,194
Myrabollams	"	984,841	1,122,248	773,616	39,45,277	47,42,183	31,30,793
Other sorts	"	34,675	37,606	51,349	3,91,958	4,91,208	7,71,868
Grain and Pulse—							
Rice not in the Husk	"	695,711	496,320	361,578	39,86,402	29,54,695	26,19,294
Wheat	"	2,247,183	2,579,406	2,969,396	1,40,97,720	1,34,57,543	1,49,09,716
Wheat Flour	lbs.	47,554,626	55,848,279	61,685,454	36,48,607	40,54,539	45,19,827
Other sorts	cwts.	979,028	779,570	2,010,192	45,04,253	34,93,739	85,89,509
Gums and Resins	"	35,742	46,647	47,835	5,83,064	8,81,828	10,33,157
Hides and Skins—							
Hides	No.	354,310	374,358	303,315	32,84,137	36,12,004	31,69,398
Skins	"	6,877,776	4,941,828	4,826,715	1,06,57,094	78,04,128	74,08,716
Manures—Animal Bones	Tons.	15,626	19,209	16,201	10,23,323	13,44,861	12,24,224
Metal—Manganese Ore	"	382,598	449,488	436,194	63,83,475	72,95,561	73,37,710
Oils	...gallons.	233,010	207,015	167,984			
Do. Paraffin Wax	cwts.	180	824	415	7,94,653	10,6 ,389	10,62,084
Opium	chests.	12,726	6,800	14,026	2,45,60,726	2,14,99,920	6,37,42,691
Provisions	value.	.....	.....	.....	27,32,410	30,26,360	28,92,953
Seeds—							
Linseed	cwts.	1,790,171	2,819,799	4,839,306	1,56,00,024	3,34,50,248	6,15,73,680
Rape	"	1,360,622	2,190,930	1,228,919	1,02,09,526	1,60,71,448	96,81,986
Gingelly	"	2,320,044	2,499,093	1,583,633	2,07,06,935	2,46,59,781	1,71,04,396

Poppy	,,	621,002	608,938	566,979	58,77,866	63,06,456	60,58,781
Castor	,,	1,597,377	1,768,610	1,935,005	1,06,26,952	1,37,05,167	1,42,90,708
Groundnuts	,,	478,697	982,977	930,400	36,55,319	86,15,978	81,66,694
Cotton	,,	4,830,601	5,437,511	3,576,186	1,74,37,964	2,09,41,689	1,33,85,197
Other sorts	,,	975,021	711,556	1,013,827	68,28,941	62,66,456	84,48,005
Spices	lbs.	5,722,325	6,323,446	7,360,868	15,47,124	20,30,896	21,92,543
Sugar—Refined (including Sugar-candy and Confectionery)	cwts.	15,660	21,352	17,256	2,14,591	3,12,391	2,61,313
Do. Unrefined (Molasses, Goor, &c.)	,,	8,869	5,592	8,667	90,925	58,406	91,762
Tea	lbs.	1,374,746	1,449,463	1,496,522	7,14,512	7,68,307	7,89,027
Tobacco, Cigars, &c.	,,	5,997,165	8,771,429	8,057,800	7,60,523	10,90,688	9,76,029
Wool—Raw	,,	21,147,399	21,480,792	19,002,781	1,21,25,129	1,27,04,981	1,11,68,414
Woollen Shawls	No.	1,118	1,107	1,350	13,792	10,918	11,509
All other Articles	value	.....	.....	.....	1,44,44,472	1,82,70,392	1,99,85,691
Total Value Rs. ...		.....	.....	.....	52,91,57,654	59,77,29,081	59,51,43,740
FOREIGN MERCHANDISE.							
Cotton—Twist and Yarn	lbs	1,031,357	891,218	813,895	8,55,983	7,86,222	7,09,262
Do. Piece-goods	yards.	46,862,694	60,774,935	68,586,707	99,03,983	1,30,63,395	1,54,56,684
Do. Shawls and Handkerchiefs	No.	557,317	386,524	549,325			
Do. Hosiery, Thread, Net, Canvas, &c. ...	value.	.....	.....	.....	3,15,777	5,46,705	5,55,326
Gums and Resins (excluding Cutch and Gambier).	cwts.	38,593	52,212	43,781	6,91,690	10,61,474	9,77,676
Ivory, unmanufactured	lbs.	94,976	75,519	45,669	5,48,161	4,59,729	2,99,752
Provisions	value.	.....	.....	.....	14,70,843	16,68,444	19,89,943
Silk—Raw	lbs.	70,592	59,009	16,838	1,78,908	1,05,453	88,040
Do. Piece-goods (including silk mixed with other materials)	yards.	593,340	660,811	772,832	4,39,862	5,81,422	6,58,792
Sugar—Refined	cwts.	113,566	172,459	321,867	11,38,609	18,02,789	36,55,113
Tea	lbs.	486,718	667,052	440,535	3,60,946	4,50,285	2,70,244
Wool—Raw	,,	811,132	1,008,888	446,628	3,41,643	5,17,913	2,70,442
Do. Piece-goods	yards.	205,049	244,982	351,407	2,84,689	2,48,657	3,54,861
All other Articles	value.	.....	.....	.....	98,57,564	1,13,86,174	1,04,26,999
Total Value Rs. ...		.....	.....	.....	2,63,38,158	3,26,28,662	3,57,13,134
Total Indian and Foreign Merchandise Rs. ...		.....	.....	.....	55,54,95,812	63,03,57,743	63,08,56,874
Treasure—*Gold (Private)*	Ozs. ...	586,923	654,318	623,729	3,33,37,326	3,74,19,793	3,59,43,088
Do. Silver do.	,, ...	9,652,742	8,911,730	35,126,783	1,80,68,965	1,80,84,705	5,87,06,715
Total Treasure ...		10,239,665	9,566,048	35,750,512	5,14,06,291	5,55,04,498	9,46,49,803
Grand Total Rs. ...		.....	.....	.....	60,69,02,103	68,58,62,241	72,55,06,677

FOREIGN TRADE OF BRITISH INDIA.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st December 1910, 1911 and 1912.

ARTICLES.		Quantities.			Value.		
		1910.	1911.	1912.	1910.	1911.	1912.
					Rs.	Rs.	Rs.
Animals—Living	No.	16,060	15,456	13,051	61,61,865	49,34,790	37,64,550
Apparel (including Millinery, &c.)	value.	.....	.....	.....	2,50,70,235	2,88,18,555	3,02,40,195
Arms, Ammunition, &c.	„	.....	.....	.....	30,76,650	31,61,655	35,91,360
Books and Printed Matters	cwts.	31,032	33,732	32,436	39,73,620	45,95,880	42,62,820
Building and Engineering Materials	value.	.....	.....	.....	67,54,590	63,81,450	75,33,360
Coffee	cwts.	4,967	4,936	3,611	1,73,565	2,01,960	1,53,930
Coal, Coke and Patent Fuel	tons.	315,996	318,669	560,791	54,67,590	54,44,940	98,29,635
Cotton—Raw	cwts.	27,830	193,158	806,384	8,77,185	90,25,230	3,27,03,300
„ Twist and Yarn	lbs.	29,331,288	41,802,860	50,085,166	2,81,68,425	3,92,25,240	4,35,88,320
„ Piece-Goods	yards.	2,349,994,079	2,444,375,903	2,835,106,194	37,21,90,890	43,05,60,645	49,52,99,160
„ Shawls, Hosiery, Thread, &c.	value.	.....	.....	.....	2,72,12,475	2,80,99,845	3,07,35,105
Corals, Real	lbs.	56,262	44,463	59,007	91,755	59,790	86,190
Chemicals	value.	.....	.....	.....	84,80,145	94,63,740	93,40,425
Clocks and Watches and parts thereof	„	.....	.....	.....	19,67,160	23,60,010	23,03,475
Candles	lbs.	2,811,726	2,706,220	2,286,396	8,50,830	8,36,535	7,07,145
Drugs, Medicines and Narcotics (including Tobacco)	value.	.....	.....	.....	1,54,10,190	1,64,67,390	1,69,12,740
Dyeing and Tanning materials (Alizarine and Aniline dyes)	lbs.	15,276,225	13,730,499	17,240,101	1,02,83,940	90,46,005	1,09,36,485
„ other sorts	cwts.	62,829	83,602	78,231	28,71,075	34,73,805	34,56,135
Earthenware and Porcelain	value.	.....	.....	.....	46,61,595	59,60,175	53,88,495
Flax manufactured and unmanufactured	„	.....	.....	.....	24,62,025	29,43,885	32,41,215
Fruits and Vegetables	„	.....	.....	.....	15,29,295	13,99,350	14,26,725
Gums and Resins	cwts.	139,327	134,618	168,123	20,02,710	23,21,415	29,62,665
Glass and Glassware	value.	.....	.....	.....	1,50,85,080	1,52,81,760	1,65,89,055
Hides and Skins, dressed and undressed—							
Hides	cwts.	11,681	10,605	9,306	6,85,410	7,72,515	7,59,480
Skins	„	23,442	22,568	25,991	18,27,135	19,13,160	19,36,695
Ivory, unmanufactured	lbs.	335,407	271,413	256,191	26,41,935	22,12,635	20,47,235

Instruments and Apparatus ...	value.	.....	.....	.....	1,16,86,395	1,33,63,290	1,51,89,000
Jewellery, Precious Stones, Pearls, &c...	„	.....	.....	.....	98,30,400	1,22,33,685	1,28,61,855
Liquors—Ale, Beer and Porter ...	gallons.	4,354,402	4,186,837	4,521,360	55,56,315	53,74,155	63,47,790
„ Spirits	„	1,540,405	1,563,442	1,584,698	1,04,83,740	1,07,27,910	1,11,02,880
„ Wines, Liquors, &c.	„	363,401	355,211	351,882	29,85,990	31,62,075	30,07,620
Leather, unmanufactured and manufactured (excluding Boots and Shoes)	value.	.....	.....	.....	34,92,420	39,61,935	58,01,700
„ Boots and Shoes	pairs	1,664,245	2,224,174	2,544,373	43,78,935	52,10,895	63,61,695
Metals (excluding Hardware & Cutlery).	tons.	685,545	726,741	740,769	14,09,85,165	14,50,73,835	14,33,49,840
„ Hardware and Cutlery	value.	.....	.....	.....	3,18,73,665	3,48,97,050	3,84,94,950
Machinery and Millwork	„	.....	.....	.....	4,59,98,205	4,22,81,460	4,57,56,750
Matches, Lucifer and other	„	.....	.....	.....	82,87,230	85,18,725	98,40,225
Oil, mineral—Kerosine	gallons	57,359,905	75,219,394	62,352,653	2,37,60,420	3,11,82,810	2,47,28,670
„ „ other kinds	„	18,121,882	28,847,242	29,973,438	86,67,075	1,02,55,770	1,12,75,740
„ „ „ „	cwts.	8,248	8,465	6,763			
„ all other kinds	gallons	1,238,740	895,399	1,023,761	22,05,750	19,94,340	21,53,280
Provisions	value.	.....	.....	.....	2,96,85,675	3,07,44,510	3,52,57,485
Paints and Colours	cwts.	331,048	320,805	337,476	50,13,915	50,07,930	56,30,565
Painters' Materials	value.	.....	.....	.....	14,60,190	20,33,550	16,31,745
Paper and Pasteboard	„	.....	.....	.....	1,10,05,830	1,16,11,920	1,35,83,400
Perfumery	„	.....	.....	.....	3,55,320	3,67,575	4,50,045
Railway Plant and Rolling Stock ...	„	.....	.....	.....	3,67,55,790	4,57,58,370	5,78,55,345
Salt	tons.	496,165	559,065	551,689	69,51,120	84,98,250	82,30,680
Silk, Raw	lbs.	2,201,168	2,379,705	3,649,508	89,11,815	1,05,81,825	1,72,39,360
„ Piece-Goods (including goods mixed with other materials)	yards.	31,307,075	31,611,262	33,367,238	3,27,11,320	2,24,59,185	2,38,02,345
Soap	cwts.	272,803	306,360	331,742	51,64,725	59,63,415	67,82,430
Spices	lbs.	156,940,421	138,188,004	151,857,989	1,49,68,200	1,49,16,075	1,66,77,945
Stationery (excluding Paper). ...	value.	.....	.....	.....	51,82,950	53,52,765	61,33,455
Sugar and Sugarcandy, Refined ...	cwts.	11,752,796	11,139,416	12,035,517	11,90,29,695	11,65,06,860	12,75,71,805
Unrefined, Molasses and Confectionery	„	2,315,831	2,389,947	2,088,027	92,59,260	88,49,400	77,63,685
Tea	lbs.	4,404,602	6,617,891	4,587,282	19,79,100	29,17,620	21,49,155
Toys and Requisites for Games	value.	.....	.....	.....	37,80,105	40,21,200	40,33,915
Umbrellas	No.	1,217,486	1,383,030	1,138,792	12,09,090	14,87,970	16,25,580
Wood, Timber	cubic tons.	108,360	84,252	80,419	80,34,780	64,84,980	58,65,465
Other sorts, including wooden-ware.	value.	.....	.....	.....	8,69,085	10,05,630	9,35,880
Wool, Raw	lbs.	2,892,768	2,719,281	4,011,108	13,95,630	14,36,835	20,73,615
Woollen-Goods	yards.	24,023,830	24,516,155	20,422,082	2,10,55,200	2,35,83,540	1,93,15,695
Shawls, Braids, &c.	value.	.....	.....	.....	82,41,165	1,09,59,855	1,11,26,685
Other Articles	„	.....	.....	.....	6,23,25,435	7,07,61,225	8,08,92,450
Total Value Rs. ...		.....	.....	.....	1,34,55,14,470	1,37,36,10,780	1,53,27,46,710

FOREIGN TRADE OF BRITISH INDIA.—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st December 1910, 1911 and 1912.

ARTICLES.	Quantities.			Value.		
	1910.	1911.	1912.	1910.	1911.	1912.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Coffee ... ... cwts.	300,623	219,584	311,935	1,40,27,310	1,16,22,480	1,80,46,755
Cotton—Raw ... ... „	10,036,756	7,407,292	7,193,967	39,57,04,965	32,08,57,335	26,39,93,970
„ Twist and Yarn ... ... lbs.	208,620,256	139,217,528	195,126,818	9,54,28,935	7,02,78,510	9,47,11,290
„ Piece-Goods ... ... yards.	99,926,620	86,713,158	87,720,426	2,17,44,840	2,03,73,465	2,13,31,840
„ Shawls, Hosiery, &c. ... ... value.	.....	.....	.....	18,08,250	22,14,135	18,93,345
Coir, Unmanufactured ... ... cwts.	15,140	11,909	9,343	1,61,220	1,21,575	94,530
„ Manufactured (excluding Cordage) „	690,224	694,357	748,331	74,68,530	75,68,175	83,07,330
Dyeing and Colouring Materials—						
Indigo ... ... „	15,657	17,259	18,431	31,86,645	33,83,415	35,61,960
Myrabollams ... ... „	1,814,746	1,328,913	1,278,973	76,03,365	53,91,330	55,46,605
Catch and Gambier ... ... „	63,626	102,182	69,378	12,03,555	16,97,805	10,78,875
Other sorts ... ... „	108,151	130,035	131,992	10,98,855	15,19,215	15,31,755
Grain and Pulse—						
Rice in the Husk ... ... „	881,174	802,163	1,163,753	25,54,185	24,37,875	41,67,570
„ not in the Husk ... ... „	44,527,477	51,008,433	55,012,271	20,73,86,865	26,44,66,710	33,16,77,705
Wheat ... ... „	21,613,128	27,963 364	34,964,604	11,31,27,780	13,64,00,355	18,41,23,830
„ Flour ... ... „	785,008	1,016,862	1,249,907	62,93,070	77,96,760	98.44,185
Other sorts, excluding Rice Flour ... „	5,177,247	12,535,456	28,864,785	2,03,29,590	4,65,07,230	12,16,39,650
Hides and Skins—						
Hides ... ... „	993,695	1,061,147	1,362,116	6,48,01,725	7,04,05,230	9,24,47,550
Skins ... ... „	675,821	693,438	692,580	6,41.42,610	6,48.79,080	6,32,54.715
Jute—Raw ... ... „	13,090,735	14,586,081	17,191,723	14,95,32,855	20,20 20,435	25,56,66,180
„ Gunny Bags ... ... No.	375,624,106	299,118,479	302,527,301	8,73,29,175	7,65,03,900	9,06,86,625
„ Cloth ... ... yds.	971,151,155	852,535,334	953,483,827	8,45,63,655	8,01,43,080	11,12,24,505
„ Other sorts ... ... value.	.....	.....	.....	6,80,640	7,45,440	12,54,495
Lac—Shell, Button, Stick, &c. ... ... cwts.	480,782	394,893	419,898	2,32,67,745	1,93,56,555	1,97,21,400
Opium ... ...chests.	48,302	44,819	34,827	12,16,18,860	14,32,02,465	13,44,28,950
Oils ... ... gallons	7,613,174	15,083,384	22,189,691	1,45,31,145	1,75,85,400	1,45,78,515
cwts.	230,718	247,679	260,244			
Provisions (excluding Wheat Flour) ... value.	.....	.....	.....	98,73,360	1,08,51,210	2,31,65,355
Metals—Manganese Ore ... ... tons.	586,577	553,628	621,827	94,17,480	89,02,965	1,00,58,955

Spices ... ... lbs.	31,837,384	39,506,825	40,672,663	73,12,800	90,07,915	1,02,43,905
Saltpetre ... ... cwts	307,962	297,017	256,122	34,59,225	34,62,135	30,84,000
Seeds—						
Linseed ... ... ,,	7,149,784	10,557,616	7,066,194	7,94,33,670	13,16,92,905	8,15,73,780
Rape ... ... ,,	7,722,440	5,022,505	4,068,222	5,42,79,255	3,66,29,445	3,29,79,975
Gingelly ... ... ,,	3,693,826	2,688,229	1,227,505	3,43,67,430	2,76,68,565	1,36,16,445
Poppy ... ... ,,	814,871	770,741	497,862	83,98,350	81,88,065	58,78,485
Castor ... ... ,,	1,864,332	2,533,221	2,296,328	1,39,99,500	1,88,82,675	1,69,98,720
Groundnuts ... ... ,,	3,302,250	4,020,311	4,363,587	2,58,47,055	3,36,48,165	3,62,61,135
Cotton ... ... ,,	7,661,107	3,841,086	2,839,057	2,87,25,060	1,44,52,515	1,10,55,900
Other sorts ... ... ,,	1,072,063	1,453,375	711,579	95,06,850	1,32,72,270	77,09,520
Silk, Raw ... ... lbs.	2,034,589	1,850,909	1,547,505	50,60,880	48,47,535	41,00,865
,, Piece-Goods (including Silk mixed with other Materials) ... ... yds.	837,534	717,724	832,738	8,09,640	6,32,856	7,55,355
,, Other sorts .. .. lbs.	876	777	215			
Sugar, Refined or Crystallised ... ... cwts.	24,646	27,772	29,526	3,35,850	3,79,935	4,22,400
,, Unrefined (Molasses, Goor, &c.) ... ,,	210,054	95,180	359,254	14,34,795	5,58,780	25,74,510
Tea (including Tea Waste)... ... ... lbs.	259,584,133	264,346,275	276,618,689	12,49,87,980	13,08,34,365	13,94,83,770
Tobacco, Cigars, &c. ... ... ,,	18,078,409	26,675,075	23,039,987	30,48,810	38,55,525	38,94,120
Wood, Teak ... ... cubic tons	50,694	51,022	58,470	83,06,115	78,27,840	90,36,355
,, Other sorts (including woodenware) value	.....	.....	.....	19,11,165	19,63,545	24,19,740
Wool, Raw ... ... lbs.	54,190,094	59,220,817	53,343,023	2,64,12,360	2,91,27,555	2,60,56,365
,, Manufactures of ... ... value.	.....	.....	.....	27,32,265	27,36,660	26,57,325
All other Articles ... ... ,,	.....	....	.....	8,70,19,620	9,87,75,380	10,27,45,170
Total Value Rs. ...	.....	.....	.....	2,05,62,75,885	2,17,61,77,755	2,40,15,18,180
FOREIGN MERCHANDISE.						
Cotton—Twist and Yarn ... ... lbs.	1,106,752	828,176	758,589	9,42,015	7,34,535	6,65,550
,, Piece-Goods ... ... yds	66,482,359	71,823,346	72,178,683	1,40,16,375	1,61,10,000	1,61,28,855
,, Shawls, Thread, &c. ... ... value.	.....	.....	.....	6,10,185	6,75,420	7,00,095
Ivory, Unmanufactured ... ... lbs.	83,734	46,766	47,193	4,83,015	3,17,280	2,98,650
Metals... .. .. cwts	493,877	359,724	374,747	21,08,205	18,66,120	23,57,430
Silk, Raw ... ... lbs.	60,849	40,549	39,069	95,340	1,14,900	1,10,595
,, Piece-Goods ... ... yds.	684,886	721,301	967,266	5,47,125	6,27,315	8,29,095
,, Other sorts ... ... lbs.	2,107	4,588	3,574			
Spices ... ... ,,	1,028,585	1,170,206	829,121	2,66,370	3,93,165	2,54,520
Sugar, Refined or Crystallised ... ... cwts.	335,077	1,412,597	536,126	33,54,285	1,39,18,575	52,50,855
Tea ... ... lbs.	631,332	523,540	597,957	4,47,420	3,15,000	4,09,050
Wool, Raw ... ... ,,	4,459,552	7,643,178	12,311,087	24,04,155	37,31,445	58,23,435
All other Articles ... ... value,	.....	.....	.....	1,56,64,080	1,67,65,815	1,83,24,885
Total Value Rs. ...	.....	.....	.....	4,09,38,970	5,55,69,570	5,11,52,955
Grand Total Rs. ...	.....	.....	.....	2,09,72,14,455	2,23,17,47,325	2,45,26,71,135

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—IMPORTS.

Quantities and Value of the Principal Articles Imported in the years ending 31st December 1910, 1911 and 1912.

ARTICLES.	Quantities.			Value.		
	1910.	1911.	1912.	1910.	1911.	1912.
				Rs.	Rs.	Rs.
Apparel (including Haberdashery, Millinery, &c.) ... ... value.	... ...	.....	.....	1,08,76,901	1,23,33,982	1,28,25,070
Arms, Ammunition, &c. ... ... „	.....	.....	.....	7,13,064	8,15,841	7,39,550
Building and Engineering Materials ... „	.....	.....	.....	19,38,975	19,69,818	21,68,384
Cabinetware and Furniture ... ... „	.....	.....	.....	7,94,187	9,28,793	8,53,560
Candles ... ... lbs.	600,894	579,401	461,930	1,83,974	1,78,948	1,44,573
Clocks and Watches ... ... No.	220,955	363,788	403,610	8,10,328	10,48,420	11,22,930
Coal, Coke and Patent Fuel ... ... tons.	257,717	279,646	482,017	43,24,305	46,57,826	83,57,692
Cotton—Twist and Yarn ... ... lbs.	8,570,971	13,864,208	14,762,200	87,86,775	1,31,28,223	1,31,44,752
„ Piece-Goods ... ... yards	614,475,210	617,148,719	691,883,040	10,37,27,511	11,46,96,295	12,38,15,439
„ Shawls and Handkerchiefs ... No.	12,993,834	12,724,436	12,525,180	13,13,912	14,44,375	15,55,548
„ Lace, Nets, Hosiery, &c. ... value.	.....	.....	.....	78,22,124	86,61,876	80,53,856
Chemical Products and Preparations ... „	.....	.....	.....	25,73,322	26,93,051	31,96,318
Drugs and Medicines (excluding Tobacco) „	.....	.....	.....	42,21,191	42,87,482	42,88,727
Dyeing and Coloring Materials—						
Aniline and Alizarine Dyes ... ... lbs.	11,958,209	10,414,052	13,099,029	79,00,210	66,86,991	82,88,496
Other sorts... ... ... cwts.	17,844	19,813	13,690	18,55,278	21,22,224	20,73,877
Earthenware and Porcelain ... ... value.	.....	.....	.....	15,18,097	16,91,108	17,88,571
Fireworks ... ... „	.....	.....	.....	6,37,546	5,57,892	6,30,443
Glass and Glassware ... ... „	.....	.....	.....	71,41,531	71,92,792	72,96,376
Gums and Resins ... ... cwts.	84,821	84,246	107,252	13,24,760	14,30,956	19,02,682

Hides and Skins—						
Hides ... ... No.	46,232	46,243	36,859	2,49,678	3,07,262	2,31,630
Skins ... ... „	860,696	834,130	996,748	10,43,937	10,77,333	10,89,017
Instruments and Apparatus ... ... value.	.....	.....	.....	38,04,074	42,45,216	54,39,301
Ivory, unmanufactured ... ... lbs.	335,075	269,270	255,008	26,39,881	23,05,131	20,35,275
Jewellery, Precious Stones, Pearls, &c. ... value.	.....	.....	.....	82,12,071	1,10,44,126	1,16,57,186
Leather (including Saddlery, &c.) ... „	.....	.....	.....	18,34,970	22,80,767	25,31,388
„ Boots and Shoes ... ... pairs.	614,259	809,091	711,308	14,24,748	17,07,500	18,06,240
Liquors—Ale, Beer and Porter ... ...gallons	1,345,293	1,263,121	1,330,019	14,42,102	12,78,832	15,61,930
„ Spirits, Wines, &c. ... ... „	516,450	533,692	590,194	40,84,731	41,84,116	41,98,824
Machinery and Millwork ... ... value.	.....	.....	.....	1,70,69,163	1,67,13,512	1,77,97,451
Matches, Lucifer and other ... ... „	.....	.....	.....	24,33,771	26,97,969	27,68,938
Metals (excluding Hardware & Cutlery). tons.	205,962	227,760	212,709	5,09,10,181	5,24,52,530	4,44,98,709
„ Hardware and Cutlery ... ... value.	.....	.....	.....	1,12,64,566	1,19,50,750	1,37,76,871
Oil, Mineral—Kerosine ... ...gallons	20,513,002	23,343,707	18,529,493	79,87,241	89,46,793	71,69,599
„ „ other sorts ... ... „	4,273,225	4,285,309	4,411,665			
„ all other sorts ... ... „	237,162	280,507	267,919	28,26,824	33,59,410	37,43,765
„ mineral „ ... ... cwts.	2,225	7,287	4,437			
Paints and Colors (excluding Painters' Materials) ... ... „	123,346	107,017	107,668	17,30,509	16,92,974	18,65,137
Paper and Pasteboard ... ... value	.....	.....	.....	48,11,754	46,57,123	52,20,386
Perfumery ... ... „	.....	.....	.....	2,09,596	1,84,660	2,13,199
Provisions ... ... „	.....	.....	.....	1,10,17,374	1,15,85,062	1,25,52,546
Railway Plant and Rolling Stock ... „	.....	.....	.....	1,68,58,786	2,14,20,599	2,66,35,471
Silk, Raw ... ... lbs.	1,926,641	1,968,037	2,959,990	75,05,161	82,82,281	1,34,06,359
„ Piece-Goods (including Silk mixed with other Materials) ... ... yards.	19,165,957	19,860,429	21,284,698	1,55,61,575	1,55,97,465	1,65,89,701
„ Goods, other sorts ... ... value.	.....	.....	.....	43,54,652	40,36,817	39,47,559
Spices ... ... lbs.	21,385,782	22,722,775	25,969,855	37,01,444	44,05,001	46,44,180
Sugar, refined & unrefined, & Confectionery cwts.	3,397,428	3,035,555	3,446,987	3,48,54,563	3,34,08,545	3,89,15,351
Tea ... ... lbs.	3,601,595	5,698,781	3,612,260	16,48,405	25,26,959	17,22,364
Tobacco, Cigars, &c. ... ... „	447,958	392,256	426,152	12,00,761	14,46,162	15,66,493
Umbrellas ... ... No.	153,610	170,141	176,746	2,35,670	2,66 297	2,75,658
Woollen Piece-Goods ... ... yards.	13,105,873	11,994,967	9,478,935	1,17,43,763	1,22,29,730	97,99,537
Goods, other sorts... ... ... value.	.....	.....	.....	25,22,245	30,96,364	29,92,762
„ All other Articles ... ... „	.....	.....	.....	4,33,53,862	5,52,26,170	8,18,02,802
Total Value Rs. ...	.....	.....	.....	44,70,02,049	49,13,72,347	54,47,61,873

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS.

Quantities and Value of the Principal Articles Exported in the years ending 31st December 1910, 1911 and 1912.

ARTICLES.	Quantities.			Value.		
	1910.	1911.	1912.	1910.	1911.	1912.
INDIAN PRODUCE AND MANUFACTURES.						
Coffee ... ... cwts.	5,157	7,688	5,565	Rs. 1,77,261	Rs. 3,62,827	Rs. 2,77,254
Coir, manufactured and unmanufactured (excluding Ropes) ... ... ,,	5,263	7,612	8,013	56,131	84,223	92,602
Cotton—Raw ... ... ,,	7,489,359	5,278,919	4,762,643	30,09,42,224	23,08,79,857	17,41,69,982
,, Twist and Yarn ... ... lbs.	197,834,087	131,852,172	182,973,656	9,03,14,129	6,62,45,987	8,81,65,981
,, Piece-Goods ... ... yards.	74,703,849	62,911,237	61,795,161	1,21,32,656	1,10,04,614	1,13,11,254
,, Shawls, Handkerchiefs, Hosiery, &c. ... ... value.	.....	.....	.....	5,95,825	6,24,254	6,36,547
Dyeing and Colcring Materials—						
Myraboliams ... ... cwts.	1,197,159	870,570	793,677	49,94,965	35,12,078	32,81,669
Other sorts ... ... ,,	35,524	53,055	45,902	7,69,315	8,71,142	7,50,255
Grain and Pulse—						
Rice, not in the husk ... ... ,,	504,514	401,437	439,970	29,43,086	27,11,850	34,07,072
Wheat ... ... ,,	1,678,491	3,371,938	3,921,121	89,50,598	1,68,92,848	2,14,32,597
Wheat flour ... ... lbs.	54,532,898	62,149,616	69,659,825	39,90,366	45,43,847	51,74,780
Other sorts ... ... cwts.	874,837	1,239,300	3,765,172	38,35,043	53,66,275	1,65,11,939
Hides and Skins—						
Hides ... ... No.	374,533	293,965	478,488	36,24,464	30,21,386	50,05,991
Skins ... ... ,,	4,743,468	4,988,190	5,798,439	74,84,652	78,32,578	89,41,986
Metals—Manganese Ore ... ... tons.	451,687	444,714	531,355	73,12,950	74,76,481	87,30,798
Oils ... ...gallons	240,486	183,241	139,826	9,72,558	11,18,319	8,65,060
,, ... cwts	482	.....	225			
Opium ... ...chests.	11,682	14,511	15,163	2,59,79,780	5,71,25,500	7,31,59,346
Seeds—						
Linseed ... ... cwts.	2,532,501	5,035,440	3,654,828	2,96,18,296	6,[illegible]8,98,355	4,27,01,756

Cotton ... ... „	6,968,306	3,160,236	2,410,789	2,63,23,973	1,19,19,265	98,81,165
Rape ... ... „	2,164,231	1,430,675	1,005,484	1,68,41,786	1,11,19,047	88,34,840
Gingelly ... ... „	2,978,316	2,071,399	1,049,432	2,76,92,543	2,15 29,348	1,16,97,863
Poppy ... ... „	563,604	635,773	394,871	57,97,678	67,48,145	45,74,002
Groundnuts ... ... „	702,619	1,122,439	925,211	56,03,257	1,00,41,331	81,77,791
Castor ... ... „	2,248,018	3,198,959	1,684,972	1,77,35,316	2,47,69,140	1,27,37,271
Other sorts ... ... „			507,347			45,93,160
Spices ... ... lbs.	5,445,784	8,005,727	8,519,754	15,45,637	24,97,537	26,08,668
Sugar, refined and unrefined ... ... cwts.	27,414	28,442	31,117	3,62,339	3,88,843	4,40,436
Tea ... ... lbs.	1,440,678	1,523,010	1,637,545	7,55,030	8,13,157	8,84,095
Tobacco, Cigars, &c. ... ... „	8,865,100	7,995,675	6,602,000	10,98,116	9,68,343	8,24,199
Wool, Raw ... ... „	21,095,412	20,074,761	19,272,422	1,24,93,828	1,18,94,233	1,13,95,197
Woollen Shawls ... ... No.	1,618	1,385	1,511	17,895	10,849	12,523
All other articles ... ... value.	.....	.....	.....	2,20,82,163	2,53,74,630	2,45,70,431
Total value Rs. ...	.....	.....	.....	64,20,43,860	61,21,46,287	56,53,28,510

FOREIGN MERCHANDISE.

Cotton—Twist and Yarn ... ... lbs.	1,020,160	806,390	737,642	8,83,730	7,14,973	6,52,725
„ Piece-Goods ... ... yds.	59,641,894	64,526,830	65,362,044	1,25,65,673	1,44,56,097	1,46,54,239
„ Shawls and Handkerchiefs ... No.	408,649	558,768	406,558	76,799	1,08,846	82,722
„ Lace, Thread, Hosiery, &c. ... value.	.....	.....	.....	4,86,154	5,35,748	5,77,960
Gums and Resins ... ... cwts.	46,300	50,900	54,378	8,78,640	10,90,760	12,11,310
Ivory, unmanufactured ... ... lbs.	83,734	46,766	47,895	4,83,019	3,17,272	2 98,654
Provisions ... ... value.	.....	.....	.....	14,16,197	19,36,071	19,95,824
Silk, Raw ... ... lbs.	51,508	38,443	37,546	84,975	1,12,066	1,02,926
„ Piece-Goods (including Silk mixed with other materials) ... ... yards.	673,055	711,559	937,693	5,29,156	6,01,448	7,85,697
Sugar, refined ... ... cwts.	185,990	305,042	99,135	19,30,814	34,21,488	11,67,768
Tea ... ... lbs.	631,080	522,907	596,720	4,47,286	3,14,641	4,08,387
Wool, Raw ... ... „	1,026,080	306,180	1,156,668	5,25,468	1,90,382	6,06,526
Woollen Piece-Goods ... ... yards.	261,957	306,181	312,850	2,63,599	3,20,509	2,91,586
„ Shawls, &c. ... ... value.	.....	.....	.....	1,10,492	1,11,129	87,969
All other articles ... ... „	.....	.....	.....	1,12,86,748	1,04,12,532	1,15,68,729
Total value Rs. ...	.....	.....	.....	3,19,68,645	3,46,43,912	3,44,93,022
Grand Total Rs. ...	.....	.....	.....	67,40,12,505	64,67,90,199	59,98,21 532

* Corrected.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which tries at Ports in British India in each

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1902-1903 ...	1,287	151,935	2,005	3,900,552	3,292	4,052,487	581	63,371
1903-1904 ...	1,240	128,366	2,159	4,444,205	3,399	4,572,571	681	89,757
1904-1905 ...	1,152	119,011	2,245	4,690,282	3,397	4,809,293	608	66,544
1905-1906 ...	1,211	123,965	1,980	4,432,223	3,191	4,556,188	557	37,075
1906-1907 ...	1,150	118,109	2,160	5,095,397	3,310	5,213,506	631	39,634
1907-1908 ...	1,128	103,429	2,255	5,431,545	3,383	5,534,974	631	34,900
1908-1909 ...	1,124	94,353	2,236	5,477,186	3,360	5,571,539	312	24,403
1909-1910 ...	869	81,719	2,203	5,469,139	3,072	5,550,858	300	25,423
1910-1911 ...	764	72,713	2,187	5,609,618	2,951	5,682,331	605	44,458
1911-1912 ...	792	74,163	2,321	5,944,606	3,113	6,018,769	447	34,336

CLEAR

1902-1903 ...	1,614	191,454	2,541	5,116,048	4,155	5,307,502	240	17,972
1903-1904 ...	1,496	203,101	2,739	5,894,553	4,235	6,097,654	293	14,820
1904-1905 ...	1,449	159,731	2,990	6,522,671	4,439	6,682,402	203	7,703
1905-1906 ...	1,372	152,705	2,626	5,864,344	3,998	6,017,049	423	14,313
1906-1907 ...	1,247	133,830	2,748	6,453,808	3,995	6,587,638	357	14,446
1907-1908 ...	1,441	133,376	2,810	6,719,756	4,251	6,853,132	184	10,246
1908-1909 ...	1,134	102,365	2,447	5,920,231	3,581	6,022,596	159	8,866
1909-1910 ...	951	91,787	2,718	6,847,947	3,669	6,939,734	132	6,754
1910-1911 ...	1,145	104,520	2,725	6,968,061	3,870	7,072,581	228	7,477
1911-1912 ...	1,129	98,315	2,986	7,730,295	4,115	7,828,610	76	4,804

EIGN TRADE.

Entered and Cleared with cargoes and in Ballast, from and to Foreign Coun-
Official Year from 1902-1903 *to* 1911-12.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
688	1,365,783	1,269	1,429,154	1,868	215,306	2,693	5,266,335	4,561	5,481,641
783	1,667,721	1,464	1,757,478	1,921	218,123	2,942	6,111,926	4,863	6,330,049
986	2,155,118	1,594	2,221,662	1,760	185,555	3,231	6,845,400	4,991	7,030,955
877	1,743,786	1,434	1,780,861	1,768	161,040	2,857	6,176,009	4,625	6,337,049
826	1,666,843	1,457	1,706,477	1,781	157,743	2,986	6,762,240	4,767	6,919,983
711	1,549,205	1,342	1,584,105	1,759	138,329	2,966	6,980,750	4,725	7,119,079
410	870,640	722	895,043	1,436	118,756	2,646	6,347,826	4,082	6,466,582
708	1,698,790	1,008	1,724,213	1,169	107,142	2,911	7,167,929	4,080	7,275,071
765	1,869,630	1,370	1,914,088	1,369	117,171	2,952	7,479,248	4,321	7,596,419
921	2,301,772	1,368	2,336,108	1,239	108,499	3,242	8,246,378	4,481	8,354,877

ED.

138	119,445	373	137,417	1,854	209,426	2,674	5,235,493	4,528	5,444,919
189	116,737	432	151,557	1,789	217,921	2,878	6,011,290	4,667	6,229,211
165	160,376	368	167,979	1,652	167,434	3,155	6,682,947	4,807	6,850,381
223	229,910	646	244,223	1,795	167,018	2,849	6,094,254	4,644	6,261,272
210	253,369	567	267,815	1,604	148,276	2,958	6,707,177	4,562	6,855,453
152	256,723	336	266,969	1,625	143,622	2,962	6,976,479	4,587	7,120,101
179	412,779	338	421,615	1,293	111,231	2,626	6,333,010	3,919	6,444,241
161	375,532	293	382,286	1,083	98,541	2,879	7,223,479	3,962	7,322,020
142	317,222	370	324,699	1,375	111,997	2,867	7,285,283	4,240	7,397,280
196	428,144	272	432,948	1,205	103,119	5,182	8,158,439	4,387	8,261,558

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1902-1903 ...	256	27,890	564	1,256,909	820	1,284,799	4	479
1903-1904 ...	235	24,784	582	1,350,950	817	1,375,734	7	2,591
1904-1905 ...	199	22,195	591	1,438,036	790	1,460,231	4	2,146
1905-1906 ...	199	20,173	582	1,478,734	781	1,498,907	2	216
1906-1907 ...	227	24,917	608	1,608,788	835	1,633,305	1	134
1907-1908 ..	202	21,832	602	1,641,203	804	1,663,035	2	261
1908-1909 ...	215	24,238	628	1,713,916	843	1,738,184	1	114
1909-1910 ...	143	16,252	634	1,679,800	777	1,696,052	7	796
1910-1911 ...	137	19,932	568	1,602,334	705	1,622,266	2	268
1911-1912 ...	146	19,383	648	1,810,318	794	1,829,701	1	160

CLEAR

1902-1903 ...	234	25,285	492	1,182,973	726	1,208,258	...	.....
1903-1904 ...	233	24,392	557	1,364,177	790	1,388,569	...	.....
1904-1905 ...	224	23,883	558	1,380,400	782	1,404,283	2	294
1905-1906 ...	193	21,035	550	1,378,434	743	1,399,469	...	.....
1906-1907 ...	165	17,641	523	1,372,450	688	1,390,091	...	.....
1907-1908 ...	138	14,527	511	1,412,343	649	1,426,870	1	135
1908-1909 ...	139	16,006	455	1,283,383	594	1,299,389	...	.....
1909-1910 ...	103	11,568	525	1,464,946	628	1,476,514	...	.....
1910-1911 ...	130	16,167	557	1,542,485	687	1,558,651	...	.....
1911-1912 ...	121	13,522	541	1,520,104	662	1,533,626	...	.....

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1902-1903 *to* 1911-12.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
75	174,864	79	175,343	260	28,369	639	1,431,773	899	1,460,142
99	231,900	106	234,491	242	27,375	681	1,582,850	923	1,610,225
93	204,494	97	206,640	203	24,341	684	1,642,530	887	1,666,871
72	163,130	74	163,346	201	20,389	654	1,641,864	855	1,662,253
68	154,286	69	154,420	228	25,051	676	1,762,674	904	1,787,725
60	139,741	62	140,002	204	22,093	662	1,780,944	866	1,803,037
29	50,672	30	50,786	216	24,352	657	1,764,618	873	1,788,970
113	265,680	120	266,476	150	17,048	747	1,945,480	897	1,962,528
86	224,054	88	224,322	139	20,200	654	1,826,388	793	1,846,588
109	269,291	110	269,451	147	19,543	757	2,079,609	904	2,099,152

ED.

18	29,320	18	29,320	234	25,285	510	1,212,293	744	1,237,578
17	25,109	17	25,109	283	24,392	574	1,389,286	807	1,413,678
11	23,510	13	23,804	226	24,177	569	1,403,910	795	1,428,087
34	61,672	34	61,672	193	21,035	584	1,440,106	777	1,461,141
34	68,963	34	68,693	165	17,641	557	1,441,413	722	1,459,054
39	93,446	40	93,581	139	14,662	550	1,505,789	689	1,520,451
49	113,149	49	113,149	139	16,006	504	1,396,532	643	1,412,538
46	122,199	46	122,199	103	11,568	571	1,587,145	674	1,598,713
36	108,541	36	108,541	130	16,167	593	1,651,026	723	1,667,193
47	136,076	47	136,076	121	13,522	588	1,656,180	709	1,669,702

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries, at Ports in the Bombay

EN

MONTHS.	With Cargoes.					
	Steamers.		Sailing Vessels.		Country Craft.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
January	67	178,707	...	...	17	1,875
February	68	171,281	...	...	23	2,467
March	52	150,171	...	...	24	2,155
April	56	167,348	1	3,599	12	1,260
May	53	143,529	...	...	4	422
June	48	141,712	...	...	...	...
July	49	149,382	...	...	...	...
August	43	121,612	...	...	...	...
September	53	149,106	...	...	4	377
October	54	156,197	...	...	25	2,508
November	67	193,245	...	...	53	5,059
December	54	157,849	...	...	31	2,325
Total	664	1,880,139	1	3,599	193	18,448

CLEAR

January	44	122,369	...	...	25	3,075
February	47	134,987	...	...	22	2,474
March	48	140,622	...	...	22	2,100
April	48	136,347	...	...	6	757
May	52	144,314	...	...	3	681
June	43	123,169	1	3,599	...	...
July	42	127,396	...	...	...	...
August	39	108,045	...	...	...	...
September	48	125,791	...	...	...	...
October	51	147,244	...	...	6	729
November	45	134,685	...	...	11	1,164
December	58	154,890	...	...	26	2,125
Total	565	1,599,859	1	3,599	121	13,105

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign Presidency during the year 1912.

TERED.

In Ballast.						Total.			
Steamers.		Sailing Vessels.		Country Craft.		With Cargoes.		In Ballast.	
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
8	15,987	...	...	...	...	84	180,582	8	15,987
17	42,031	...	...	...	...	91	173,748	17	42,031
12	28,738	...	...	...	...	76	152,326	12	28,738
6	14,840	...	...	...	...	69	172,207	6	14,840
10	31,029	...	...	...	...	57	143,951	10	31,029
12	32,965	...	...	...	...	48	141,712	12	32,965
9	21,891	...	...	...	...	49	149,483	9	21,891
9	23,569	...	...	...	...	43	121,612	9	23,569
9	23,590	...	...	...	...	57	149,477	9	23,590
4	7,721	...	...	...	...	79	158,705	4	7,721
8	24,822	...	...	...	...	120	198,304	8	24,822
11	26,867	...	...	...	...	85	160,174	11	26,867
115	294,050	...	...	...	...	858	1,902,186	115	294,050

ED.

5	11,892	...	...	...	...	69	125,444	5	11,892
3	7,191	...	...	...	...	69	137,461	3	7,191
...	...	...	...	...	...	70	142,722	...	...
2	11,836	...	...	...	...	54	137,104	2	11,836
1	3,354	...	...	...	...	55	144,995	1	3,354
2	6,859	...	...	...	...	44	126,768	2	6,859
5	18,219	...	...	...	...	42	127,396	5	18,219
1	3,438	...	...	...	...	39	108,045	1	3,438
2	6,808	...	...	...	...	48	125,791	2	6,808
3	7,312	...	...	...	...	57	147,973	3	7,312
3	5,050	...	...	...	...	56	135,849	3	5,050
1	2,606	...	...	...	...	84	157,015	1	2,606
28	84,565	...	...	...	...	687	1,616,563	28	84,565

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Reduced to Bales of 400 lbs. each) since 1885.

Years ending 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1885	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887	205,158	39,730	244,888	47,799	292,687	3,451	296,138
1888	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	9,159	409,059
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,125	553,936
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,929
1901	536,195	.....	536,195	99,599	635,794	6,876	642,670
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,097	751,570
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	20,018	622,732
1908	441,899	.....	441,899	144,312	586,211	19,098	605,309
1909	510,746	.....	510,746	120,406	631,152	18,491	649,643
1910	424,893	.....	424,893	130,506	555,399	19,324	574,723
1911	275,087	.....	275,087	121,369	396,456	†17,137	413,593
1912	433,989	.....	433,989	157,910	571,899	15,843	587,742

* Compiled from returns received from the Railway Companies. † Corrected.

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1886.

Years ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1886.....	42 888	68.171,065	15,853,991	2,219	5,258,994	45,107	73,430,059	16,958,448	272,300	106,024,856
1887.....	49,399	79,400,234	18,501,205	2,029	4,921,099	51,428	84,321,333	19,471,900	299,581	117,074,668
1888.....	57,174	88,797,223	21,500,740	3,074	5,636,166	60,218	94,433,389	21,809,097	343,030	134,622,583
1889.....	50,470	78,140,482	18,176,366	2,599	4,837,045	53,069	82 977,527	19,163,401	384,729	150,497,237
1890.....	57,385	85,166,237	20,447,589	2,294	4,887,121	59,679	90,053,358	20,797,588	440,220	171,993,173
1891.....	58,980	88,523,452	20,957,195	2,679	5,540,121	61,659	94,063,873	21,723,758	465,399	181,645,149
1892.....	67,305	99,754,263	23,033,693	3,210	6,837,067	70,515	106,591,330	24,616,935	487,773	190,705,398
1893.....	66,389	97,366,292	23,169,762	3,661	6,561,214	70,050	103,927,506	24,001,733	412,584	159,960,286
1894.....	82,151	118,960,211	29,105,588	4,057	6,380,875	86,208	125,321,090	29,696,940	468,995	182,123,551
1895.....	92,353	128,463,625	31,723,691	5,726	8,805,449	98,079	137,273,074	32,529,164	496,421	192,602,163
1896.....	87,364	122,974,132	31,520,976	6,411	9,854,183	93,775	132,828,315	33,207,079	584,599	229,346,959
1897.....	69,718	101,126,083	25,162,666	5,619	8,422,451	75,337	109,548,534	27,387,133	461,260	181,184,351
1898.....	69,026	99,268,706	24,763,678	6,177	9,072,326	75,203	108,341,032	27,085,258	553,681	218,724,607
1899.....	84,238	122,807,108	29,819,677	8,513	12,842,538	92,751	135,649,646	33,912,411	681,039	269,559,281
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,237	83,931	132,557,718	33,139,429	346,503	136,571,588
1901.....	84,525	136,309,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,928	642,032	254,317,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,920,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,689	297,389,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,186	51,605,269	155,453	273,912,252	68,478,063	603,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	234,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	223,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617

* *N.B.*—The weights have been arrived at by dividing the length in yards, by 4·33, the average weight of the Grey and Bleached Cloths exported up to 1893, in 1894 and 1895 by 4·22 and in 1896 to 1912 by 4·00 lbs.

Exports of Bombay Manufactured Piece-Goods and Yarns from Bombay Port only.

1911-1912.

From Official Returns.] [*Year ending 31st March* 1912.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of (0000's omitted.)		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees. (000's omitted.)		Percentage of		Total Value in Lakhs of Rupees (000's omitted).	Per-centage.
				Goods.	Yarns.	Millions of lbs. (0000's omitted.)	Per-centage.			Goods.	Yarns.		
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports	57·40	*14·35	142·45	15·84	78·37	156·80	57·57	† 101·78	709·89	16·31	77·56	‡ 811·67	52·73
Indian Ports	268·38	*67·09	30·59	74·06	16·83	97·68	35·86	(a)466·12	161·55	74·67	17·65	(b)627·67	40·77
Interior by Rail	* 36·61	9·15	8·73	10·10	4·80	17·88	6·57	§ 56·30	§ 43·79	9·02	4·79	§ 100·09	6·50
Total Indian ...	304·99	76·24	39·32	84·16	21·63	115·56	42·43	522·42	205·34	83·69	22·44	727·76	47·27
Grand Total ...	362·39	90·59	181·77	100·00	100·00	272·36	100·00	624·20	915·23	100·00	100·00	1,539·43	100·00

* Assuming 4 yards to be the equivalent of 1 lb., and *vice versa*.
† Piece-Goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.) Rs. 107·84 lakhs; or
‡ Inclusive of Yarns Rs. 8,17·73 lakhs
§ Estimated, Government having discontinued the publication of the values of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(*a*) Piece-Goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.) Rs. 473·56 lakhs; or
(*b*) Inclusive of Yarns Rs. 635·11 lakhs.

Exports of Bombay Manufactured Piece-Goods & Yarns from Bombay Port only.

1910-1911.

From Official Returns.] [*Year ending 31st March* 1911.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of [0000's omitted.]		Yarns. Millions of [0000's omitted.]	Percentage of Goods.	Percentage of Yarns.	Total Weight. Millions of lbs. [0000's omitted].	Total Weight. Per-centage.	Lakhs of Rupees. [000's omitted.]		Percentage of Goods.	Percentage of Yarns.	Total Value in Lakhs of Rupees. [000's omitted.]	Per-centage.
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports	74·99	*18·75	174·10	20·57	83·33	192·85	64·27	†124·27	818·49	20·47	82·82	‡942·76	59·10
Indian Ports	250·56	*62·64	29·72	68·73	14·22	92·36	30·78	(a) 423·32	145·64	69·74	14·74	(b) 568·96	35·66
Interior by Rail	*39·00	9·75	5·11	10·70	2·45	14·86	4·95	§ 59·42	24·16	9·79	2·44	83·58	5·24
Total Indian ...	289·56	72·39	34·83	79·43	16·67	107·22	35·73	482·74	169·80	79·53	17·18	652·54	40·90
Grand Total ...	364·55	91·14	208·93	100·00	100·00	300·07	100·00	607·01	988·29	100·00	100·00	1,595·30	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 130·25 lakhs; or
‡ Inclusive of Yarns Rs. 948·74 lakhs.
§ Estimated, Government having discontinued the publication of the values of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(*a*) Piece-goods only; value including all other sorts (Handkerchiefs, Shawls, etc.), Rs. 429·00 lakhs; or
(*b*) Inclusive of Yarns Rs. 574·64 lakhs.

Foreign Countries to which Grey Cotton Piece-Goods of Indian manufacture have been exported from Bombay since 1907–1908.

(*From Government Returns.*) *Years ending* 31*st March.*

To	In lakhs of yards (000's omitted.)				
	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Aden and Dependencies	82·40	79·54	82·26	80·83	76·50
Ceylon	·50	·22	·48	·18	·14
Straits Settlements	1·25	·98	1·60	1·03	·64
China-Hongkong	·45	3·11	·71	1·43	·40
China Shanghai, etc.	3·45	32·60	30·18	15·67	1·27
Mauritius and Dependencies	9·02	14·96	14·83	14·34	14·17
Zanzibar and Pemba	16 41	9·31	12·09	12·23	11·25
East African Protectorate	29·86	20 47	28·64	35·86	30·55
Seychelles	·67	·08	·28	·20	·67
Turkey-Asiatic	79·34	88·09	86·34	181·16	57·11
Arabia-Bahrein, Muscat, etc.	10·29	7·94	16 08	25·51	21·08
Persia...	24 59	23·85	53·33	26·41	40·46
Egypt...	13 08	22·15	17·51	19·39	19·51
Madagascar	...	·16	·45	·04	·22
Siam	16·26	17·80	18·64	16·38	15·11
Abyssinia	11·95	...	...	...	1·75
Portuguese East Africa	43·56	49·34	64·19	53·50	36·58
German „ „	36·18	39·89	58·77	53·61	55·40
Italian „ „	...	16·71	14·46	13·05	5·83
Other Countries	1·96	1·52	·38	1·37	·24
Total Grey Piece-Goods ...	381·22	428·72	500·62	552·19	386·88
Value in Lakhs of Rupees ...	57·71	62·24	72·41	82·27	60·62

Foreign Countries to which Indian Yarns have been exported since 1907-08.

(*From Government Returns.*) *Years ending* 31*st March.*

To	In Lakhs of lbs. (000's omitted.)				
	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
United Kingdom	57·96	19·35	6·21	6·47	8·69
Malta and Gozo	·37	1·32	1·32	1·29	1·98
Cyprus	·40	·43	·08	...	·18
Germany	51·27	3·94	...	...	...
Holland	·20	...	·03	·02	...
Belgium	23·19	3·29	·16	·04	...
France	2·79	·72	·12	·02	·02
Spain	·18	·04	...	...	...
Italy	33·60	·48	·02	·04	...
Austria-Hungary	92·89	5·41	3·16	1·43	·77
Bulgaria	·21	5·86	2·63	1·46	1·08
Roumania	·30	1·10	...	...	·34
Greece	1·01	·13	...	·06	·02
Aden and Dependencies	19·02	16·37	19·00	19·10	22·53
Ceylon	·71	·41	·39	61	·82
Straits Settlement	53·81	41·97	46·40	29·62	40·83
China-Hongkong	636·62	869·48	774·99	778·18	537·69
Do. Shanghai, etc.	928·88	1,132·34	1,098·29	727·78	672·62
Japan	...	3·76	...	...	...
Zanzibar and Pemba	·44	·63	·28	·42	3·22
East Africa Protectorate	·19	·17	·17	·15	·18
Turkey in Europe	16·72	3·64	·42	1·06	2 85
Turkey in Asia	81·53	86·60	97·31	95·02	75·46
Arabia-Bahrein, Muscat, etc.	6·07	5·60	5·78	7·46	9·41
Persia	27·33	17·58	23·42	25·41	15·87
Java	6·57	7 32	8·57	12·18	9·14
Siam	3·43	2·01	5 32	1·86	1·68
Phillippines	·45	·21	·29	·31	·22
Egypt	29 46	20·77	22·46	28·82	17·65
Portuguese, German and Italian East Africa	2·02	1·13	1·36	2·06	·70
Other Countries	·34	·35	·46	·14	·54
Total Yarns	2,077·96	2,252·41	2,118·64	1,741·01	1,424·49
Value in lakhs of Rupees	865·07	927·17	906·42	818 49	709·89

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1886 to 1912.

Year.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	F. P. Bales.	F. P. Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1886	1,073,416	68,661	3,554,189	1,441,584	1,224,552	12,356,690	512,095
1887	1,111,931	57,169	2,407,532	1,055,912	1,534,750	9,248,564	511,826
1888	887,047	58,061	2,761,121	1,892,459	810,217	9,660,701	444,790
1889	1,323,496	69,004	2,159,194	2,296,192	942,834	6,100,879	660,515
1890	1,439,921	62,620	2,492,658	806,187	1,102,814	5,452,881	489,976
1891	1,028,417	56,695	4,773,505	1,462,833	1,243,077	13,310,857	486,222
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,043,690	568,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,125	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,289	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,604,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293
1908	659,822	47,344	1,046,806	802,923	1,018,619	72,740	1,304,388
1909	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	828,110
1910	1,153,233	68,059	2,546,238	2,137,828	2,864,185	1,673,016	1,158,387
1911	776,417	62,721	4,905,089	1,384,053	2,016,231	3,326,327	835,285
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	758,273

RULES AND REGULATIONS

OF THE

Bombay Chamber of Commerce.

(Revised and adopted down to the Annual General Meeting of the Chamber held on 26th February 1913.)

I. THE object and duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good ; to promote and protect the general mercantile interests of this Presidency ; to collect and classify information on all matters of general commercial interest ; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general ; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business ; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest ; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

II. All persons engaged or interested in mercantile pursuits desirous of joining the Chamber, and disposed to aid in carrying into effect the objects of the same, shall be elected to Membership by ballot in the following manner :—

(*a*) The names of candidates with their proposers and seconders must be submitted to the Committee, who will fix the dates for the ballot.

(*b*) At least seven days' notice shall be given to all the members stating dates for voting, and the names of candidates with their proposers and seconders. Votes shall be received during the said seven days from 10-30 a.m. to 4 p.m.

On the seventh day the ballot-box shall be opened at 4 p. m. by a scrutineer (previously appointed by the Committee) and the Secretary, who will jointly declare the result of the voting.

(*c*) At least one-fourth of the Members of the Chamber must register their votes to make the ballot valid.

(*d*) In all voting for election to Membership the presence in the ballot of black balls in the proportion of one in six shall exclude.

III. One-fourth of the firms constituting the Chamber shall be held sufficient to form any General Meeting when the same has been regularly called together, but if within 15 minutes from the time appointed for the meeting the quorum is not present the meeting shall be adjourned to such time on the following day or on such other day as the members present may determine. If at such adjourned meeting the quorum is not present those members who are present shall be the quorum and may transact the business for which the meeting was called—one partner representing a firm ; but two or more partners of one firm being present only to count as one Member of the Chamber. That seven clear days' notice shall be given before any resolution proposing changes in the Rules of the Chamber be brought forward, and that such notice be given in writing to the Secretary, who shall circulate it for the information of the Members of the Chamber.

IV. The Chamber reserves to itself the right of expulsion in case of need, to be decided at a General Meeting by a majority of three-fourths of the Members present at such General Meeting duly convened.

V. The subscription of each firm or Member of the Chamber shall be Rs. 15 per month, and the charge for a copy of each of the publications to Members be Rs. 200 per annum.

VI. The affairs and funds of the Association shall be managed by a Committee of nine ordinary Members, consisting of the Chairman and Deputy Chairman of the Chamber and seven Members ; and in the event of the elected representatives of the Chamber in the Legislative Councils of the Governor-General of India and the Governor of Bombay not being Members of the Committee at the time of their election they shall also be ex-officio Members of the Committee during their term of office. The Chairman or Deputy Chairman, as the case may be, shall be ex-officio Chairman of the Committee, and in their absence the Committee shall elect their own Chairman. Three to be a quorum.

VII. The following shall be the rules with respect to the election of the Committee :—

1. The Committee shall consist of nine ordinary Members, one of whom shall hold the office of Chairman, and another that of Deputy Chairman, of whom the two latter officers shall be elected by ballot. The elected representatives of the Chamber in the Legislative Councils of the Governor General of India and the Governor of Bombay shall also be ex-officio Members of the Committee during their term of office.

2. At or about the end of each calendar year, but in no case later than the 31st of January of the succeeding year, separate ballots for the election of a Chairman and of a Deputy Chairman for that succeeding year shall be held on such different days as the outgoing Committee shall appoint. The election of the Chairman shall take place first. The new Committee shall take office on the first day succeeding the holding of the Annual General Meeting as provided under Rule X, and they shall continue to act until the holding of the next Annual General Meeting following.

3. In order that the various interests connected with the Chamber may be fully represented on the Committee, there shall be at least four Mercantile Members, and it is desirable that the remainder should severally represent the Banking, Railway and Shipping interests.

4. Two Members of one Firm should not be on the Committee at the same time.

5. The retiring Committee shall appoint a day for the election of Chairman and a day for the election of Deputy Chairman (which shall be duly advertised), upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (appointed by the Committee) and the Secretary, who will jointly declare the result of the voting.

6. The Secretary of the Chamber shall circulate among the Members the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman, seven

days before the date fixed for each election. The ballot-box shall be open from 10-30 a.m. till 4 p.m. on each of these seven days.

7. The voting shall be by papers signed by the Members and deposited in the ballot-box on the days appointed by the Committee.

8. No Member of the Chamber shall give more than one vote for a candidate.

9. Those who have the largest number of votes for the offices of Chairman and Deputy Chairman, shall be considered duly elected. In the event of the gentleman at the head of the list for the Chairmanship or Deputy Chairmanship refusing to act, or both refusing to act, there shall be a fresh election for either or both offices.

10. In the event of an equality of votes preventing the due election of either office-bearer, the Members of the Chamber shall vote afresh in the manner above laid down.

11. The remaining Ordinary Members of the Committee shall be nominated by the retiring Committee, in conjunction with the newly elected Chairman and Deputy Chairman; such nomination to be submitted to the Chamber at a General Meeting for confirmation.

12. In the event of a vacancy in the Committee, the remaining Members shall have the power of filling it up, unless it be a vacancy in the Chairmanship, which shall in all cases be the subject of a special ballot. A vacancy shall be considered *ipso facto* to occur if a Member remain absent from Bombay for more than two months.

13. Those eligible for seats on the Committee are partners in firms who are Members, or managers holding powers of attorney; the officers in charge of Banking and Shipping establishments; the representatives of Railways and Joint Stock Companies; and those who are Members in their own right.

VIII. All questions before the Committee shall be decided by a majority, the Chairman having a second or casting vote in case of an equality of voters.

IX. The Committee shall, as a rule, meet at least once in each week, but when there is no business of importance to transact, or when a public holiday falls on the day on which the ordinary Weekly Meeting would in natural course take place, the Chairman may, in the absence of any objection by a Member or Members of Committee, postpone the Meeting of the Committee. In no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be open to the inspection of all Members, subject to such regulations as the Committee may make in this behalf.

X. A General Meeting of the Members shall be held at least once in every year for the consideration of the Annual Report of the outgoing Committee as provided under Rule XVII. Such General Meeting shall be called the Annual General Meeting, and it shall be held on the earliest convenient day after the election of the new Chairman and Deputy Chairman as provided under Rule VII (2), provided that such day shall in no case be later than the 31st March and that at least three clear days' notice be given to Members by circular or by advertisement in one or more of the English newspapers published in Bombay. The Chairman, or in the absence of the Chairman, then the Deputy Chairman, or in the absence of both these officers, then the Secretary, shall, at the request of the Committee, or within one week of the receipt of a requisition signed by ten or more Members of the Chamber, convene a Special General Meeting of the Chamber for the purpose of considering any specific matter relating to the objects or conduct of the Chamber or Committee. Notice of such Special General Meeting and of the specific matter to be considered shall be given to members by circular or by advertisement in one or more of the English newspapers published in Bombay. Except in cases of urgency, declared as such by the Committee, at least seven clear days' notice shall be given of a Special General Meeting and of the matter to be considered. At the Annual General Meeting or at any Special General Meeting so convened, twenty Members entitled to vote shall be a quorum, and any matter, saving only an alteration of or an addition to the Rules and Regulations of the Chamber, may be decided by a bare majority of such a quorum.

XI. The Committee are authorized to provide suitable accommodation for the meeting of the Chamber, to pay all expenses of

the establishment, including any requisite legal expenses, and to control generally the management of the affairs of the Chamber.

XII. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the same shall be available by cheques signed by the Chairman or in his absence by the Deputy Chairman for the time being, and by one other Member of the Committee. In the absence of both the Chairman and the Deputy Chairman cheques shall be signed by two Members of the Committee; and an Auditor shall be appointed by the Members annually to audit the accounts of the Chamber.

XIII. The appointment of a Secretary and the fixing of his salary shall be made and done by the Committee, and it shall be the duty of such Secretary to keep the records and accounts of the Chamber, to collect subscriptions, to conduct correspondence, and to act generally under the directions of the Committee.

XIV. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened.

XV. Any stranger engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any Member of the Chamber inserting his name in a book to be kept for the purpose, but a residence of two months shall subject him to the rule for the admission of members.

XVI. Honorary Members.—Gentlemen distinguished for public services, or eminent in commerce and manufactures, may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions.

XVII. The Committee shall at each Annual General Meeting submit a Report of the transactions of the last calendar year, together with an Audited Statement of Accounts made up to the end of such year, and copies of such Report and such Statement of Accounts shall be circulated to all Members at least seven clear days before the holding of such Annual General Meeting. Copies of the Report may be sent to such of the Chambers of Commerce at home and abroad, and to such other bodies, authorities, and individuals as may be designated by the Committee for the time being.

XVIII. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber; they shall be printed, and copies shall be distributed to all Members, and no alteration of or addition to these Rules shall be made, save and except by a majority of three-fourths of the

Members of the Chamber present at a General Meeting convened by a Notice issued at least seven clear days before the holding of such meeting, and on which the terms of the proposed alterations or additions shall have been clearly set forth.

XIX. The Committee shall have power to authorize the expenditure out of the funds belonging to the Chamber in each and every year of any sum or sums not exceeding in the aggregate the sum of Rupees Three Thousand for any purpose or purposes which they in their absolute discretion may deem to be fit and proper in the interests of the Chamber.

RULES FOR THE ELECTION OF PORT TRUSTEES.*

Rules of the Chamber as to the manner in which the Elective Trustees of the Port shall be elected.

1. The names of those who wish to become candidates to be sent in to the Secretary of the Chamber seven clear days before the date fixed for the election.

2. The Committee of the Chamber shall circulate the names of the applicants three clear days before the date fixed for the election and the ballot-box shall remain open from 10-30 a. m. to 4 p. m. on each of these days.

3. The Committee shall appoint a day (which shall be duly advertised) upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (previously appointed by them) and the Secretary, who will jointly declare the result of the voting.

4. The voting shall be by papers signed by the members, and deposited in the ballot-box on the days appointed by the Committee.

5. The candidates who have the largest number of votes shall be declared duly elected.

6. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Chamber shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

7. In the event of a casual vacancy or the temporary absence of a Trustee, the above course shall be followed in the appointment of a substitute.

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* These rules also apply to the election of the Chamber's representatives on the Council of the Governor General of India, the Council of the Governor of Bombay and the Board of the City of Bombay Improvement Trust.

RULES FOR THE ELECTION OF MUNICIPAL COUNCILLORS.

Rules of the Chamber as to the manner in which the members of the Municipal Corporation to be appointed by the Chamber in accordance with the City of Bombay Municipal Act, III of 1868, shall be elected.

1. The names of those who wish to become candidates to be sent in to the Secretary of the Chamber seven clear days before the date fixed for the election.

2. The Committee of the Chamber shall circulate the names of the applicants three clear days before the election, and the ballot-box shall remain open from 10-30 a. m. to 4 p. m. on each of these days.

3. The Committee, with the concurrence of the Municipal Commissioner, shall appoint a day (which shall be duly advertised) upon which the ballot-box shall be opened at 4 p. m. by a Scrutineer (previously appointed by them) and the Secretary who will jointly declare the result of the voting.

4. The voting shall be by papers signed by the members, and deposited in the ballot-box on the days appointed by the Committee, as in manner prescribed for the election of the Chairman and Deputy Chairman of the Chamber.

5. The candidates who have the largest number of votes shall be declared duly elected.

6. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Chamber shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

7. In the event of a casual vacancy the above course shall be followed in filling the vacancy.

RULES REGARDING GENERAL DISPUTES AND ARBITRATIONS.

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interests submitted :—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged :—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with, the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

COMMITTEES OF ARBITRATION.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand thereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted, with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations:—

1.—A Sub-Committee shall consist of three members, of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed in to the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows:—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case, involving a larger fee than Rs. 30 from each party, the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

RULES FOR SURVEYS AND ARBITRATIONS ON PIECE-GOODS.

As agreed upon with the Native Piece-Goods Merchants' Association.

I.—Buyer and Seller to have the option of selecting either an European or a Native Surveyor, provided always that it is distinctly understood that the Surveyor so appointed by either party is not directly interested in the subject-matter of the arbitration. Any objections regarding the Surveyor being an interested party must be lodged before the arbitration is undertaken, and the Chamber's decision on this point will be final and binding on all concerned. Surveyors in question should be appointed at least three days before the date fixed for the Survey.

II.—The Native Surveyors to be chosen from among the following gentlemen :—

1. Jugjivan Shesharan (Messrs. Amritlal Jugjivan).
2. Javerchand Cullianji, Esq. (Messrs. Chunilal Shakelchand).
3. Jaithabhai Valjee, Esq.
4. Rowjibhai Naranji, Esq.
5. Valji Sunderji, Esq.
6. Chaturbhuj Shivji, Esq.
7. Vussonji Naranji, Esq. (Messrs. Matubhai Vussonji).
8. Rao Saheb Purshotam Odhavji, J.P.
9. The Hon'ble Mr. Manmohandas Ramji, J.P.
10. Purshotam Cooverji, Esq. (Messrs. Tricumdas Purshotam).
11. Runchordas Thakersey, Esq.
12. Narandas Haribhai, Esq. (Messrs. Hemraj Jaisang).
13. Davidas Madhowji, Esq. (Messrs. Madhowji Thackersey).
14. Hemraj Canji, Esq.
15. Madhavji Thackersey, Esq.
16. Vithaldas Damodar Govindji, Esq. (Messrs. Damodar Govindji).
17. Gopalji Walji Sunderji, Esq.
18. Jamnadas Harakhji, Esq.
19. Ranchordas Harjivan, Esq. (Messrs. Damoder Haridas).
20. Motilal Valabhji, Esq. (Messrs. Motilal Keshavji).
21. Valji Govind, Esq. (Messrs. Morarji Cullianji & Co.).
22. Haridas Hemraj Canji, Esq. (Messrs. Hemraj Canji).
23. Dhunjishaw Ardeshir, Esq. (Messrs. Hormusji Khursetji).
24. Hemchand Amirchand, Esq. (Messrs. Tulakchand Jetha).
25. Naranji Nursey, Esq. (Messrs. Gordhandas Naranji).

III.—In the event of a dispute between Surveyors, the Surveyors to have the right, with the consent of their principals, to choose any umpire they can agree on.

But in the event of both principals not consenting, or in the event of the Surveyors not being able to agree together on an umpire, then the dispute must be referred to the Special Committee appointed by the Chamber of Commerce for purposes of arbitration.

IV.—This Special Committee will be composed of the following gentlemen or others as the Committee of the Chamber of Commerce for the time being may select :—

Sir Chas. Armstrong, of Messrs. Lyon, Lord & Co., Ld.

Mr. R. D. England and Mr. A. P. Stewart, of Messrs. W. & A. Graham & Co.

„ W. D. Hall and Mr. J. B. Bennett, of Messrs. Latham Abercrombie & Co.

„ H. Holmes, of Messrs. Gysi & Kleinjung, Ld.

„ N. G. Hunt, of Messrs. Greaves, Cotton & Co.

„ D. M. Inglis, of Messrs. James, Finlay & Co., Ld.

„ A. W. Jobling, of Messrs. Shaw, Wallace & Co.

„ S. de Leeuw, of Messrs. Worman & Co.

„ J. Liebel, of Messrs. Bume and Reif.

„ L. Mollwrick, of Messrs. Forbes, Forbes, Campbell & Co., Ld.

„ E. G. Montgomery, of Messrs. Owen & Okell.

„ Marshall Reid, C.I.E., and Mr. R. H. Brooke, of the Bombay Company, Limited.

„ O. Roetting, of Messrs. Schroder Smidt & Co., Ld.

„ T. Sharples, of Messrs. Steiners, Ld.

„ F. F. Stileman, of Messrs. Killick, Nixon & Co.

„ H. Tessmann, of Messrs. A. Blascheck & Co.

„ W. T. Tootill, of Messrs. C. Macdonald & Co.

„ J. Van Rykom, of the Holland-Bombay Trading Company, Ld.

„ Edwin Yeo, of Messrs. Fleming, Shaw & Co.

„ J. R. Webster, of Messrs. Ewart, Latham & Co.,

„ Thos. Zouros and Mr. A. Pallis, of Messrs. Ralli Brothers.

V.—The selection of arbitrators from this Special Committee will rest with the Committee of the Chamber of Commerce for the time being, one arbitrator being appointed to decide each appeal.

VI.—The fee for each arbitration will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the arbitrator, loser paying, subject to the provisions of the rule following.

VII.—It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealers. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

VIII.—The award of the umpire, whether chosen by the arbitrators or appointed by the Committee of the Chamber, is to be final, and his decision need not necessarily coincide with the opinion of either of the two previous arbitrators.

RULES AND REGULATIONS

FOR THE

MEASUREMENT FOR TONNAGE

of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

Adopted at a General Meeting of the Chamber, held on 6th March 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods:

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these Rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods or his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter, or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Packages shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages formine part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurement shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;
(*b*) the name of the shipper;
(*c*) the name of the vessel;
(*d*) the port of destination;
(*e*) the number and description of packages;
(*f*) the marks;
(*g*) the measurement;
and in the case of goods shipped by boats;
(*h*) the registered number of the boat;
(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded

into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped ; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed ; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties ; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions, the Measurer shall use his judgment as to the proportion of such goods he should measure ; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the Callipers on a package. A peon of the Chamber holding the Callipers may, when standing exactly in front, pull them tight with his

hands, but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground, and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under Orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorizing the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of Measurement fees leviable under Rules V and XVII shall be as follows:—

(*a*) On Cotton, Wool, Hemp, Aloe, Fibre, Twist (white and coloured), Rags, and waste in pressed bales...pies 3 per bale.

(*b*) On Round Timber or Logs, each ..... annas 8

(*c*) On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a* & *b*) in packages of diverse dimensions...anna 1 per package. Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 32 packages all of uniform dimensions.

(*d*) On goods of any description measured on board a vessel ....anna 1 per package.

(*e*) When the work of the Department admits of such an arrangement the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed may be secured on application to the Secretary, accompanied by the sum of Rs. 15, which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of Measurement Fees in full shall be made in respect of consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches: As found with tape.

Breadth : The mean of two measurements taken with calliper at thickest and thinnest portions.

Depth: Ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary, supported by evidence of time as here provided, Refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than one Rupee.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shippers or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one Measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22, and should such remeasurement, in the opinion of the Secretary, show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy

and from it write up his certificates ; the second copy he will hand to the shippers at the time of measurement and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside, the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

GENERAL RATES OF COMMISSION.

Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June, 1889.

IMPORT, EXPORT, AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured...	⅛
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchases of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions	1
6.	On the sale or purchase of treasure or bullion	1/16
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost ...	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house rent	1
13.	On sale or purchase of private Bills of Exchange	1/16
14.	On effecting remittances by Bills of Exchange	1/16
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another	¼
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	¼
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the possession of the Agent.	1
18.	On debts when a process at law or by arbitration is necessary.	2½
19.	On debts when recovered without process of law or arbitration.	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	½

		Per cent.
23.	On bills of exchange returned, noted or protested	¼
24.	On granting and cashing letters of credit	½
25.	On depositing Government paper as security for constituents ...	½
26.	On deposits for short periods 2 or 3 months on amounts of not less than Rs. 25,000...	$\frac{1}{8}$

NATIVE CONSIGNMENTS.

27. The recognized rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

28.	On procuring freight	2½
	"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for Bank Bills, *viz.*, at the rate for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."	
	Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.	
29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged	1
32.	On shipping treasure, bullion, and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realizing Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones, or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 of the General Rates of Commission which fixes the rate on "procuring freight."

SHIP FREIGHT INWARDS TO BOMBAY.
PAYABLE IN BOMBAY.

THE Resolutions passed at the Special General Meeting of the Chamber on the 22nd March 1871, regulating the payment in Bombay of Freight Inward to Bombay, were, at the General Meeting on the 9th August 1876, in consequence of the altered condition of Exchange, cancelled as on the 1st January 1877, from which date payment will be regulated in conformity with the following Resolution :—

> " That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London payable on demand ; and that the rate ruling at the close of a mail shall be the rate applicable in such purpose during the subsequent week."

SHIP FREIGHT OUTWARDS FROM BOMBAY.
PAYABLE IN BOMBAY.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 21st February 1912 :—" That the resolution passed by the Chamber on 25th January 1888 regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows :—That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian currency at the rate for Bank Bills on London payable on demand ; and that the rate ruling at the close of a mail shall be the rate applicable for Bills of Lading presented during the subsequent week ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight."

ANTE-DATING BILLS OF LADING.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

" That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

SHUT-OUT CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

DETENTION OF CARGO BOATS ALONGSIDE VESSELS.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

DELIVERY OF GOODS ON SUNDAYS AND OTHER HOLIDAYS.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

POCKETS OF CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1904 :—

"It is the opinion of the Chamber of Commerce that Pockets of cargo of any kind ought not to be of greater dimensions than 20"×28" and ought not to contain more than 56 lbs."

TONNAGE SCALE AT BOMBAY.

OLD SCALE.

STEAMERS.

AT the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart & Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus & Co., and carried unanimously:—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwt. deadweight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

SHIPS.

AT a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chambers.

William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott & Co., seconded by John Campbell, Esq., of Messrs. Campbell Mitchell & Co., and unanimously carried:—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate her Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol & Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence & Co., and carried unanimously:—"That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs. Remington & Co., and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons & Co., and carried unanimously:—"That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

AT the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1881, the following Resolutions were passed:—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting, so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorized to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisement, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

NEW SCALE.

At a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed :—

> That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901 consisted of three columns, namely, in the first column "Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881 : and in the second column, "Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883, together with the Rules II and III of 1881 aforesaid : and in the third column, "ships," as adopted at the General Meeting held on the 6th June 1856. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, "that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale :—Bajree in bags, 16 cwts. ; Coffee in bags or Frazils, 12 cwts.; Copra in robbins, 8 cwts.; Gram in bags, 15 cwts.; Jowari in bags, 16 cwts.; Lang in bags, 16 cwts.; Mowra flowers, 16 cwts. ; Mussur in bags, 16 cwts.; Teel or Gingelly seed, 14 cwts. ; Rape seed, 14 cwts.; Mustard seed, 14 cwts. ; Rice in bags, 16 cwts. ; Saltpetre, 16 cwts.; Wheat, 16 cwts.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 cwt.
Annotto, in cases	40 feet.	50 feet.
Apparel	40 feet.	50 feet.
Arrowroot, in cases	40 feet.	50 feet
Assafœtida, in cases	40 feet.	50 feet.
Bajree, in bags	18 cwt.	20 cwt
Barilla	16 cwt.	20 cwt.
Barley, in bags	15 cwt.	.....
† Bran, in bags (pressed)	10 cwt.	.....
Do. do. (unpressed)	9 cwt.	.....
Bees' Wax, in cases	40 feet.	50 feet.
Betelnut, in bags...	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and bone-dust	20 cwt.	20 cwt.
Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber)	20 cwt.	.....
*Bones, crushed, in bags (as per Standard A preserved by the Chamber) ..	11 cwt.	.....
*Do. B do. do. ...	14 cwt.	.....
*Do. C do. do. ...	17 cwt.	.....

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½×25 inches.

* At the Annual General Meeting held on 6th March 1901, the following resolution was adopted :—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added :—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bones, loose	.....	.....
Books	40 feet.	50 feet.
Borax, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Buffalo horns, in bundles	6 cwt.	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases...	40 feet.	50 feet.
Canes, Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula, and Buds	40 feet.	50 feet.
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 feet.	50 feet.
Cinnamon, in bales	...	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 feet.	50 feet.
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	...	20 cwt.
Cocoa, in bags	10 cwt.	12 cwt.
Coculus Indicus, in bags	13 cwt.	16 cwt.
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	14 cwt.	16 cwt.
Coir, in bales	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 cwt.
Colocynth, in cases	40 feet.	50 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins...	8 cwt.	12 cwt.
Do. in bags	...	12 cwt.
Cut Copra, in bags	10 cwt.	.....
Coral, Rough (not specimen), in bags... ...	16 cwt.	20 cwt.
*Cotton Seed	13 cwt.	.....
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 feet.	50 feet
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 cwt.	12 cwt.
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
† Cylindrical Packages, Rolls, &c.	40 feet.	40 feet.
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 cwt.	16 cwt.
Dhall, crushed, in bags	17 cwt.	.....
Dragons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 cwt.	20 cwt.

* The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton Seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

† On and after 1st April 1902, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, namely, that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fennel Seed	10 cwt.	...
Fenugreek or Methey Seed	17 cwt.	...
Flour, in bags	18 cwt.	...
Do. middlings, or sharps, in bags	12 cwt	...
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 cwt.	16 cwt.
Do. in cases	40 feet.	50 feet.
Ginger, dry, in cases	40 feet.	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram, in bags	17 cwt.	20 cwt.
Groundnuts, shelled	13 cwt.	16 cwt.
Do. unshelled	6 cwt.	8 cwt.
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags...	13 cwt.	16 cwt.
Do. (Persian), in double bags...	17 cwt.	...
Do. (Arabic) „ „		
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 feet.	50 feet.
Do. loose or in bundles	5 cwt.	7 cwt.
Hides & Skins, in screwed bales	40 feet.	50 feet.
Do. loose and in small bundles	40 feet.	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 cwt.
Do. Deer, loose	6 cwt.	8 cwt.
Horn Tips, of any kind	13 cwt.	16 cwt.
Indigo, in cases	40 feet.	50 feet.
Iron, old	20 cwt.	20 cwt.
Iron Rails	20 cwt.	20 cwt.
Jackwood	40 feet.	50 feet.
Jowaree, in bags	18 cwt.	20 cwt.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lang, in bags	18 cwt.	20 cwt.
Do. crushed, in bags	17 cwt.	...
Linseed, in bags	16 cwt.	18 cwt.
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	...
Mother-o'-Pearl, in cases	40 feet.	50 feet
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 cwt.	30 cwt.
Do. Seed, in bags	13 cwt.	16 cwt.
Munjeet or Madder Root, in cases or bales ...	40 feet.	50 feet.
Do. in bundles or bags	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Myrabollams, in bags	13 cwt.	16 cwt.
*Myrabollams, crushed, in bags	11 cwt.	...
Myrabollam Powder	15 cwt.	...
Niger Seed	14 cwt.	17 cwt.
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 feet.	50 feet.
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Im. gals.
Do. Cocoanut	11 cwt.	...
Oil Cake (machine pressed flat) except Cocoanut	17 cwt.	...
Do. do. Cocoanut (machine pressed flat) of all shapes	15 cwt.	...
Do. do. of all kinds (hand or bullock pressed)	12 cwt.	...
Oil Cake Powder...	16 cwt.	...

** At the Annual General Meeting held on 3rd March 1909, it was resolved that the footnote to the item Crushed Myrabollams in the Chamber's Tonnage Scale be amended to read as follows :—*

This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
Oil Seeds—	To the Ton.	To the Ton.
Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such	10 cwt.	17 cwt.
Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description	13 cwt.	17 cwt.
Teel or Gingelly Seed	15 cwt.	...
Rape Seed	16 cwt.	...
Mustard Seed	16 cwt.	...
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 cwt.	16 cwt.
Pimento	12 cwt.	14 cwt.
Plumbago, in bags	16 cwt.	20 cwt.
Pollards, in bags	10 cwt.	...
Poppy Seed, in bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)	13 cwt.	16 cwt.
Poppy Seed, single bags (1¼ cwt.)	14 cwt.	17 cwt.
Do. double bags (1¼ cwt.)	14 cwt.	17 cwt.
Rattans, in bundles	13 cwt.	16 cwt.
Do. Ground	13 cwt.	16 cwt.
Red Wood...	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 feet.	50 feet.
Do. in bags	8 cwt.	10 cwt.
Safflower Seed (Kurdai Seed or Kasumba), in bags	13 cwt.	...
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases	40 feet.	50 feet.
Do. in bags	15 cwt.	18 cwt.

ARTICLES.	STEAMERS.	SHIPS.
Salt	To the Ton. 28 Indian maunds of 82⅔ lbs.	To the Ton. 28 Indian maunds of 82⅔ lbs.
Saltpetre	20 cwt.	20 cwt.
Sandal and Sapan Wood	11 cwt.	16 cwt.
Sealing Wax, in cases	40 feet.	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, Rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 cwt.	10 cwt.
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 feet.	50 feet.
Sugar, in double bags	19 cwt.	20 cwt.
Talc	16 cwt.	20 cwt.
Tallow	40 feet.	50 feet.
Tamarinds	15 cwt.	18 cwt.
Tea, in chests	40 feet.	50 feet.
Timber, Teak: Square Planks and Poon	40 feet.	50 feet.
Do. Round, one-fifth off	...	...
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 feet.	50 feet.
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 cwt.	14 cwt.
Weed Seed (in bags)	10 cwt.	...
Whanghees (*vide* Canes)	13 cwt.	16 cwt.
Wheat	18 cwt.	20 cwt.
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 feet.	50 feet.
Wool, in screwed bales	40 feet.	50 feet.
Zakdory	16 cwt.	20 cwt.

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

BOMBAY PORT TRUST.

SCALE OF RATES TO BE CHARGED AT THE WET DOCKS.

Framed and Sanctioned under Sections 43, 43A, and 43B "BOMBAY PORT TRUST ACT, 1879."

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
0 6 0		1	Acids, *viz.*:—Carbolic, Citric, Gallic & Tannic	Case ...	0 5 0	0 5 0
0 3 0		2	Do. do. do. do. ...	Drum ...	0 2 0	0 2 0
0 8 0		3	All other Acids...	Case ...	0 9 0	0 9 0
0 6 0		4	Do. do.	Half-case ...	0 6 0	0 6 0
0 6 0		5	Do. do.	Drum ...	0 5 0	0 5 0
0 1 0		6	Aërated Waters	One dozen ...	0 1 3	0 1 3
1 0 0		6A	Alabaster	Ton ...	2 4 0	2 4 0
0 4 0		7	Ale, Beer, Porter and Cider in wood ...	Hogshead ...	0 7 0	0 7 0
0 0 6		8	Do. do. do. do. in bottles ...	One doz. qts. or 2 doz. pints.	0 1 6	0 1 6
0 2 0		9	Do. do.	Kilderkin ...	0 3 6	0 3 6
0 1 0		10	Do. do.	Firkin ...	0 2 0	0 2 0
0 12 0		11	Almonds in bags	Ton ...	1 12 0	1 12 0
Measurement		11A	Almonds in Casks	Package ...	Measurement.	
0 12 0		12	Alum	Ton ...	1 4 0	1 4 0
0 9 0		12A	Ammonia in Cylinders	Package ...	0 9 0	0 9 0
0 12 0		13	Anchors	Ton ...	1 12 0	1 12 0
	¼ wharfage for every 2 days or part thereof.	14	Do.	Coolie-load ...	0 2 0	0 2 0

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	IMPORTS. Wharfage.	EXPORTS. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
Measurement		15	Apparel, not accompanying passengers ...	Case or package ...	Measurement.	
0 12 0		16	Arrowroot, country	Ton ...	2 4 0	2 4 0
Measurement		17	Do. foreign	Case or package ...	Measurement.	
Do.		18	Arsenic	Package ...	Do.	
1 12 0		19	Asphalte...	Ton ...	1 12 0	1 12 0
0 12 0		20	Assafœtida, refined	Do. ...	4 0 0	4 0 0
0 2 0		21	Do. do. in cases or packages with a minimum charge for a single case or package of one anna.	Cwt. ...	0 6 0	0 6 0
0 12 0		22	Do. coarse	Ton ...	2 0 0	2 0 0
		23	Attar—*see* Oils, perfumed.			
0 12 0		24	Ballast and Kentledge by cart	Do. ...	0 4 0	0 4 0
		25	Do. do. by lighters to or from Port Trust Bunders ...	.....	Free.	
0 2 0		25A	Bamboos, superior, for spear handles, &c. ...	Per bundle of 50 ...	0 4 0	0 4 0
0 4 0		25B	Do. do.	Per bundle of 100 ...	0 8 0	0 8 0
0 4 0		25C	Do. do.	Per 100 loose ...	0 8 0	0 8 0
0 4 0		26	Bangles, foreign	Case ...	0 7 0	0 7 0
0 3 0		27	Bardans	Bundle or package...	0 4 0	0 4 0
0 1 0		28	Baskets, cane	Dozen ...	0 1 6	0 1 6
0 0 6		28A	Bayonets	Each ...	0 2 0	0 2 0
0 2 0	every 2 days or part thereof.	29	Beads in cases	Case ...	0 7 0	0 7 0

0	4	0		30	Beeda-nuts—*see* Myrabollams.					
0	2	0		31	Beef and Pork	Tierce ...	0	7	0	0 7 0
				32	Do.	Barrel ...	0	4	6	0 4 6
				33	Beer—*see* Ale.					
0	2	0		34	Bees' wax	Package ...	0	5	0	0 5 0
0	12	0		35	Betel-nut	Ton ...	1	13	0	1 13 0
1	0	0		36	Bhang	Do. ...	2	12	0	2 12 0
Measurement			3 wharfage for	37	Bicycles, Tricycles and Velocipedes ...	Per case or package...	Measurement.			
Do.				38	Billiard Tables...	Each ...	Do.			
0	12	0		39	Biscuits, ship	Ton ...	2	0	0	2 0 0
Measurement				40	Do. in cases	Case ...	Measurement.			
0	1	0		41	Biscuits in tins, loose	One dozen ...	0	4	6	0 4 6
Measurement				42	Blood-stones, Cambay stones and Gold-stones	Case or package ...	0	5	0	0 5 0
1	8	0		43	Boats, ordinary ships'...	Each ...	2	8	0	2 8 0
				44	Boilers	.....	Same rates as Machinery.			
0	12	0		45	Bones, Bone-dust, Bone-meal and Blood-manure	Ton ...	1	12	0	1 12 0
Measurement				46	Books	Case or package ...	Measurement.			
Do.				47	Boots and Shoes, foreign	Do. ...	Do.			
0	12	0		48	Borax, unrefined	Ton ...	2	0	0	2 0 0
Measurement				49	Bottles, empty, Medicine Phials	Case or Package ...	Measurement.			
0	3	0		50	Do. do. quarts	Gross ...	0	6	0	0 6 0
0	2	0		51	Do. do. pints	Do. ...	0	4	0	0 4 0
Measurement				52	Do. do. of smaller size than pints...	Case or package ...	Measurement.			
0	12	0		53	Bran	Ton ...	0	12	0	0 12 0
				54	Brass Leaves—*see* Orsidue.					
0	12	0		55	Do. of sorts and Brassware ...	Do. ...	2	0	0	2 0 0
Measurement				56	Do. do. when no weight given.		Measurement.			
0	0	6		57	Bricks, Bath	Dozen ...	0	0	6	0 0 6
0	12	0		58	Do. Fire	Ton ...	1	12	0	1 12 0
0	2	0		59	Buckets, Iron	One Dozen ...	0	3	0	0 3 0
0	8	0		60	Bullion, Specie, Gold and Silverware, Plate, &c.	Box or case ...	0	8	0	0 8 0

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	IMPORTS. Wharfage.	EXPORTS. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
0 12 0		61	Camphor	Ton ...	2 12 0	2 12 0
0 4 0		62	Camphorwood Drawers and Boxes	Each case ...	0 8 0	0 8 0
0 1 0		63	Candles	Cwt. ...	0 4 0	0 4 0
		64	Canes—*see* Rattans.			
0 4 0		65	Canvas	Bale ...	0 8 0	0 8 0
0 1 0		66	Do.	Bolt ...	0 2 6	0 2 6
0 4 0		67	Cardboards and Strawboards...	Case or bale ...	0 6 0	0 6 0
0 5 0		68	Carpets, woollen or foreign	Case or package ...	0 11 0	0 11. 0
0 4 0		69	Do. cotton	Do. ...	0 6 0	0 6 0
0 1 0	every 2 days or part thereof.	70	Cardamoms	Cwt. ...	0 4 0	0 4 0
		71	Do. bastard—*see* Spices.			
3 0 0		72	Carriages, four-wheeled	Each ...	10 0 0	10 0 0
2 0 0		73	Carriages, two-wheeled	Do. ...	8 0 0	8 0 0
3 0 0			* Do. to or from Indian Coast Ports, 4-wheeled.	Do. ...	4 0 0	4 0 0
2 0 0			Do. do. do. do. 2 do.	Do. ...	3 0 0	3 0 0
0 12 0		74	Cassaware	Ton ...	2 0 0	1 12 0
0 1 0		75	Casks and Hogsheads, empty	Each ...	0 2 6	0 2 6
0 0 9		76	Do. do. half and quarter ...	Do. ...	0 1 3	0 1 3
0 2 0		77	Butts, Pipes and Puncheons	Do. ...	0 3 6	0 3 6
0 12 0		78	Cement	Ton ...	1 2 0	1 2 0
0 13 0		79	Chalk	Do. ...	1 6 0	1 6 0

Measurement							Measurement.			
0	0	6		80	Cheese, in cases	Case ...	0	0	6	0 0 6
				81	Do. loose	Each ...				
				82	Chemicals—*see* Drugs and Medicines.					
0	12	0		83	Chillies, dried	Ton ...	1	2	0	1 2 0
0	12	0		84	China, copper cash	Do. ...	1	12	0	1 12 0
0	8	0		85	Do. white copperware	Case ...	0	8	0	0 8 0
0	3	0		86	Do. garden seats	Each ...	0	4	0	0 4 0
Measurement				87	Do. and Japanware	Case ...	Measurement.			
0	1	6		88	Do. ware in rolls, large	One dozen ...	0	4	6	0 4 6
0	1	6		89						
0	1	6		90	China Preserves, Chow-chow, &c.	Case of over ½ doz.	0	5	0	0 5 0
0	1	0		91	Do. do. do.	Case of ½ doz. & under	0	3	0	0 3 0
0	12	0		92	Do. Roots	Ton ...	2	0	0	2 0 0
Measurement				93	Cigars or Cheroots	Case ...	Measurement.			
0	12	0		94	Clay, China and Fire	Ton ...	2	0	0	2 0 0
0	3	0		95	Clocks	Case of under 8 c. ft.	0	8	0	0 8 0
0	6	0		96	Do.	Do. over 8 c. ft. ...	0	14	0	0 14 0
1	0	0		97	Clove, Stems	Ton ...	1	4	0	1 4 0
0	12	0		98	Coal, Coke, Cinders, Ashes, Patent Fuel, Dust and Rubbish	Do. ...	0	14	0	0 14 0
0	12	0		99	Coal and Coke in bags	Do. ...	0	10	0	0 10 0
0	4	0		100	Cocoanuts (with a minimum charge of 2 as. per bag)	Per 1,000 ...	0	8	0	0 8 0
0	2	0		101	Cochineal	Cwt. ...	0	3	3	0 3 3
0	12	0		102	Coffee	Ton ...	1	8	0	1 4 0
0	1	6		103	Coins, copper	Box or package ...	0	3	0	0 3 0
				104	Do. gold and silver—*see* Bullion.					
0	12	0		105	Coir, Fibre	Ton ...	1	2	0	1 9 0
0	4	0		106	Do. pressed	Bale ...	0	3	6	0 3 6
0	12	0		107	Do. Rope, Cable, Cordage and Yarn ...	Ton ...	1	2	0	1 4 0
0	12	0		108	Colomba-root	Do. ...	2	0	0	2 0 0
Measurement				109	Confectionery	Case ...	Measurement.			

¾ wharfage for

* Such carriages will only be allowed to remain in the transit shed or in the open for 24 hours free of rent. The fee will be repeated for every 3 days they remain on the Dock premises beyond 24 hours.

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
0 12 0		110	Copper Sheets...	Ton ...	2 0 0	1 4 0
0 12 0		111	Do Cakes, Slabs or Tiles	Do. ...	1 12 0	1 8 0
0 12 0		112	Do. Ware and Wire	Do ...	2 0 0	1 12 0
Measurement		113	Do. do. when no weight is given ...	Package ...	Measurement.	
0 12 0		114	Copperas, Sulphate of Iron and Sulphate of Copper	Ton ...	2 0 0	2 0 0
0 12 0		115	Copra	Do. ...	1 0 0	1 9 0
0 4 0		116	Coral	Box ...	0 13 0	0 13 0
Measurement		117	Do. imitation	Case ...	Measurement.	
0 12 0		118	Cordage and Rope—Hemp, Europe and Manilla	Ton ...	2 4 0	2 4 0
0 12 0		119	Coriander seed	Do. ...	1 9 0	1 9 0
Measurement		120	Corks	Bale or Case ...	Measurement.	
		121	Cotton, Raw*—			
0 4 0		A	Indian pressed bales (3½ cwts. *plus* tare) or docras of 3 cwts. or under	Bale or Docra ...	0 2 0	0 2 0
0 5 0		B	American or other pressed bales of 4 cwts. or over	Bale ...	0 3 6	0 3 6
0 8 0		C	Egyptian or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or Docra ...	0 5 0	0 5 0
	every 2 days or part thereof.	122-123	*Cancelled.*			
0 12 0		124	Cowries...	Ton ...	1 8 0	1 8 0

102	0 6 0		125	Crackers, China	Case of 1 picul of 133 lbs. ...	0 6 0	0 6 0			
	0 6 0		126	Do. do.	Do. under 1 picul ...	0 4 0	0 4 0			
	Measurement	½ wharfage for	127	Crockery, Queen's porcelain and earthenware.	Crate or hhd. ...	Measurement	0-4-0 for a case up to 12 c.ft. 0-6-0 do. 20c.ft and above 20 c. ft. under items Nos. 403 and 407.			
	0 12 0		128	Cumin seed	Ton ...	2 12 0	2 12 0			
	Measurement		129	Cutlery...	Case ...	Measurement.				
	1 12 0		130	Dammer	Ton ...	2 1 0	2 1 0			
	0 12 0		131	Dates, dry	Do. ...	1 0 0	1 0 0			
	0 12 0		132	Do. wet	Do. ...	1 0 0	1 0 0			
	0 3 0		133	Do. in pots...	One doz. pots. ...	0 6 0	0 6 0			
	0 12 0		134	Disinfecting Powder...	Ton ...	1 8 0	1 8 0			
	Measurement		135	Drugs and Medicines, foreign, not enumerated.	Case ...	Measurement.				
	1 0 0		136	Drugs, country	Ton ...	2 4 0	2 4 0			
	0 4 0		137	Do. do.	Case ...	0 3 0	0 3 0			
	0 12 0		138	Dyes, country and foreign in bulk ...	Ton ...	2 0 0	2 0 0			
	0 3 0		139	Dyes, foreign	Case or package ...	Measurement.				
	0 3 0		140	Dragon's blood	Do. ...	0 7 0	0 7 0			
			141	Earthenware, foreign—*see* Crockery.						
	1 0 0		142	Earthenware, Piping, Retorts, &c., for Drainage	Ton ...	1 12 0	1 12 0			

* Cotton intended for export from Wet Docks which has already paid the Trustees' full wharfage fee on export from another Bunder is allowed to be landed at the Harbour side of the East Wharf or the Docks, and will be shipped at 2/3rds of the above rates. If cotton so landed is not removed from the East Wharf within 3 days from date of landing an extra fee of half wharfage rate as above will be charged, and will be repeated for every additional 3 days or part of 3 days.

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
Rs. a. p.		143	Elephants' Tusks and Moyes' Teeth—*see* Ivory.		Rs. a. p.	Rs. a. p.
0 4 0		144	Fans	Case ...	0 7 0	0 7 0
0 12 0		145	Fat, Grease, Lard and Tallow	Ton ...	2 0 0	2 0 0
0 4 0		146	Feathers...	Case or Package ...	0 7 0	0 7 0
Measurement		147	Felt	Bale ...	Measurement.	
1 0 0		148	Firewood	Ton ...	0 12 0	0 12 0
1 0 0		149	Fishmaws	Do. ...	2 2 0	2 2 0
0 4 0		150	Flax and Linen Piece-goods	Bale ...	0 7 0	0 7 0
0 12 0		151	Flour, except Cornflour and Farinaceous preparations in tins (*vide* items 271-3) ...	Ton ...	0 10 0	0 8 0
Measurement		152	Fruits, fresh, foreign	Case ...	0 2 0	0 2 0
		153	Do. do. do.	Barrel ...	0 2 6	0 2 6
0 12 0		154	Do. dried, not enumerated	Ton ...	2 0 0	2 0 0
0 2 0		155	Do. do. from Europe	Case ...	Measurement.	
Measurement		156	Do. fresh, from Zanzibar and Muscat ...	Basket ...	0 2 0	0 2 0
Do.		157	Furniture	Case ...	Measurement.	
0 1 0		158	Chairs, loose	Each ...	0 1 6	0 1 6
		159	Gallnuts—*see* Myrabollams.			
1 0 0		159A	Gallnuts, Persian	Ton ...	As Country Drug.	
1 0 0		160	Ghee	Do. ...	1 12 0	1 12 0
0 12 0		161	Ginger, dry	Do. ...	1 2 0	1 4 0
Measurement	every 2 days or part thereof.	162	Glassware	Hhd. or crate ...	Measurement.	
		163	Glass, window	Box under 6 c. ft. ...	0 2 6	0 1 9

Measurement		163A	Do.	„ over 6 c. ft. ...	Measurement.	
0 4 0	⅓ wharfage for	164	Do. broken	Box or package ...	0 6 0	0 6 0
0 4 0		165	Goats' hair, pressed	Bale ...	0 6 0	0 3 0
		166	Gold, Gold-leaf, &c.—*see* Bullion.			
0 2 0		167	Gold leaf, mock	Box or package ...	0 3 0	0 3 0
0 12 0		168	Grains, Wheat, Bajri, Jowari, Gram, Rice, Barley, &c.	Ton ...	0 9 0	0 8 0
0 12 0		169	Ground-nuts	Do. ...	0 13 0	0 13 0
0 12 0		170	Gums of sorts, Copal, Ammoniac, Arabic, Benjamin, Bdellium	Do. ...	2 4 0	2 0 0
0 6 0		171	Gunny pieces and bags	Bale of over 200 pieces ..	0 5 0	0 6 0
0 4 0		172	Do. do.	Half bale (above 50 & up to 200 pieces)	0 4 0	0 4 0
0 1 0		173	Do. do.	Bale of 50 pieces ...	0 2 0	0 2 0
Double the Magazine Rate.		174	*Cancelled.*			
		175	Guns, large—Cannons, Howitzers, &c.—*see* Military Stores.—(*See* Machinery).			
Do.		176	Guns, Small Arms, Sporting Guns, Rifles, Pistols, Revolvers, &c., when imported or exported singly as part of personal equipment or luggage	.....	Free.	
Measurement		176A	Do. do. when imported or exported in cases or packages...	Case or package ...	Measurement.	
		177	*Cancelled.*			
Do.		178	Haberdashery, Millinery, Hosiery, &c. ...	Case ...	Measurement.	
Do.		179	Hams in cases	Do. ...	Do.	
0 1 0		180	Do. in canvas, loose	Do. ...	0 0 6	0 0 6
0 12 0		181	Hardware	Ton ...	2 4 0	1 12 0
Measurement		182	Do. when no weight is given	Case ...	Measurement.	
0 8 0		183	Harmonium and Organs if under 20 cubic ft.	Each ...	1 4 0	1 4 0
1 0 0		184	Do. do. if 20 c. ft. and under 30 c. ft.	Do. ...	1 13 0	1 13 0
1 8 0		185	Do. do. „ 30 c. ft. and „ 40 c. ft.	Do. ...	2 6 0	2 6 0
2 0 0		186	Do. do. „ 40 c. ft. and „ 50 c. ft.	Do. ...	3 0 0	3 0 0
2 4 0		187	Do. do. „ 50 c. ft. and „ 60 c. ft.	Do. ...	5 0 0	5 0 0
2 8 0		188	Do. do. „ 60 c. ft. and „ 70 c. ft.	Do. ...	8 0 0	8 0 0

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
2 12 0		189	Harmo.& Organs if 70 c. ft. and under 80 c. ft.	Each ...	12 0 0	12 0 0
3 0 0		190	Do. do. „ 80 c. ft. and over ...	Do. ...	15 0 0	15 0 0
Measurement		191	Harness and Harness requisites	Case ...	Measurement.	
		192	Hats and Caps—*see* Haberdashery.			
0 4 0		193	Hay and Straw, pressed	Bale ...	0 4 6	0 4 6
0 12 0		194	Hemp, loose, in bundles	Ton ...	1 13 0	1 13 0
0 4 0		195	Hemp, pressed	Bale ...	0 4 0	0 3 0
0 4 0		196	Hessians...	Do. ...	0 5 0	0 8 0
0 8 0		197	Hides, Buffalo, &c.	One hundred ...	1 0 0	1 0 0
0 12 0		198	Horns, of kinds	Ton ...	1 6 0	1 6 0
Special.		199	Ice	Do. ...	1 12 0	1 12 0.
		200	Do. small quantities for use of ships in Docks		Free.	
		201	Incense—*see* Olibanum.			
Measurement		202	Indian Condiments	Case ...	Measurement.	
0 12 0		203	Indigo	Ton ...	2 0 0	2 0 0
Measurement		204	Instruments, Drawing, Mathematical, Musical, &c., not enumerated	Case ...	Measurement.	
0 6 0		205	Ink	Case or package ...	0 11 0	0 11 0
0 8 0		206	Do.	Cask ...	0 14 0	0 14 0
Measurement		207	Do.	Package of not more than 50 lbs. ...	0 2 0	0 2 0
0 12 0		208	Ironmongery	Ton ...	2 4 0	2 0 0
Measurement		209	Do. when no weight is given ...	Package ...	Measurement.	

¼ wharfage for every 2 days or part thereof.

0 12 0	¼ wharfage for every 3 days or part thereof.	210	Iron and Steel— (i) Iron or Steel Bars, Hoops, Pig, Rods, Scrap, Sheets, Bands, Angle, Tee and Old.	Ton	..	1 2 0		1 2 0		
0 12 0			(ii) Steel-Fagot, Keg, Spring and Octagon.	Do.	..	1 8 0		1 8 0		
0 12 0		211	Iron or Steel—other than the foregoing, including Girders, Castings, Pipes, &c., under 1½ tons weight, and galvanized iron Tubes and Pipes	Do.	...	1 10 0		1 10 0		
		212	Iron or Steel—for weights above 1½ tons—*see* Rates for Machinery.							
0 2 0		213	Ivory, Elephants' Tusks, &c....	Cwt.	...	0 3 3		0 3 0		
0 4 0		214	Ivoryware	Package	...	0 10 0		0 10 0		
0 12 0		215	Jaggery	Ton	...	0 12 6		0 12 6		
0 4 0		216	Jars, fancy, large, China and Japan... ...	Each	...	0 3 0		0 3 0		
1 8 0		217	Do. common, large	One hundred	...	6 0 0		6 0 0		
1 0 0		218	Do. do. small	Do.	...	4 0 0		4 0 0		
1 0 0		219	Jewellery and Trinkets*	Box or package	...	1 8 0		1 8 0		
0 4 0		220	Jewellery and Trinkets, imitation	Do.	...	0 8 0		0 8 0		
0 4 0		221	Jute, pressed	Bale	...	0 5 0		0 3 0		
0 8 0		222	Kerosine Oil	Case of 8 imp. gal.	...	0 1 3		0 1 3		
0 12 0		223	Khootwood	Ton	...	2 0 0		2 0 0		
1 0 0		224	Lac	Do.	...	2 8 0		2 8 0		
0 2 0		225	Lac-dye	Package	...	0 7 0		0 7 0		
0 4 0		226	Lace and Thread, Gold and Silver, or Kinkob	Do.	...	0 8 0		0 8 0		
Measurement		227	Do. do. do. do. mock ...	Case or package	...	Measurement.				
0 12 0	¼ wharfage for every 2 days or part thereof.	228	Lead, Pig, Piping, Sheet and Rolls	Ton	...	1 8 0		1 8 0		
0 12 0		229	Do. Black, White and Red...	Do.	...	2 4 0		2 4 0		
0 12 0		229A	Lead, Red, Imitation (Red Earth or Ochre).	Do.	...	1 0 0		1 0 0		
0 12 0		230	Lead Shot	Do.	...	2 4 0		2 4 0		
Measurement		231	Leather, foreign	Case or package	...	Measurement.				
.....		231A	Liquid Fuel with flash point at or above 150° F...	Per 8 gallons	...	0 0 6		0 0 6		
0 12 0		232	Liquorice root...	Ton	...	2 0 0		1 8 0		

* Packages containing single articles of Jewellery and Trinkets shall be charged off under Item 398.

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	IMPORTS. Wharfage.	EXPORTS. Wharfage.
Rs. a. p.		233	Live Stock :—		Rs. a. p.	Rs. a. p.
Special.		233 I	Bullocks	Each ...	1 0 0	1 0 0
		A	Cows and Buffaloes...	Do. ...	1 12 0	1 12 0
		B	Calves and Pigs	Do. ...	0 10 0	0 10 0
		C	Dogs and Monkeys	Do. ...	0 3 0	0 3 0
		D	Donkeys	Do. ...	1 12 0	1 12 0
		E	Deer	Do. ...	0 10 0	0 10 0
		F	Elephants	Do. ...	6 0 0	6 0 0
		G	Fowls and Ducks	One dozen ...	0 3 6	0 3 6
		H	Goats and Sheep	Each ...	0 5 0	0 5 0
Special.		I	Horses †	Do. ...	2 0 0	2 0 0
		J	Mules	Do. ...	2 0 0	2 0 0
		K	Pigeons, Quails and Partridges	Per dozen ...	0 2 0	0 2 0
		L	Turkeys and Geese	Do. ...	0 6 0	0 6 0
		M	Tigers, Bears, Crocodiles, and other Wild Animals	Each ...	5 0 0	5 0 0
		M-1	Tigers and other Wild Animals, cubs of...	Do. ...	1 0 0	1 0 0
		N	Other small birds			Free.
		O	Small birds or animals, such as Cats, Monkeys, &c., in charge of the owner.			Do.
		P	Animals for public gardens in India ...			Do.
	every 2 days or part thereof.	234	Luggage of European sailors, ship captains, members of the Water Police, and Pre-			

			‡ wharfage for		ventive Officers when proceeding on or returning from duty at the Docks ...				Do.	
				235						
				236	*Cancelled.*					
0	12	0		237	Machinery, up to ¼ ton weight	Ton	...	1 4 0	1 4 0	
1	4	0		238	Do. over ¼ and not exceeding 1½ tons.	Do.	...	1 10 0	1 10 0	
1	12	0		239	Do. over 1½ and not exceeding 5 tons.	Do.	...	1 14 0	1 14 0	
2	0	0‡		240	Do. over 5 and not exceeding 8 tons.	Do.	...	2 4 0	2 4 0	
2	8	0‡		241	Do. over 8 and not exceeding 11 tons.	Do.	...	4 0 0	4 0 0	
3	0	0‡		242	Do. over 11 and not exceeding 15tons.	Do.	...	5 0 0	5 0 0	
4	0	0‡		243	Do. over 15and not exceeding 100tons.	Do.	...	7 8 0	7 8 0	
0	12	0		244	Madder or Munjeet	Do.	...	2 0 0	1 8 0	
				244A	Mails			Free.		
1	0	0		245	Marble and Marble Slabs	Ton	...	2 4 0	2 4 0	
Double Measurement.				246	Matches	Case	...	Measurement.		
0	4	0		247	Mats of sorts, foreign	Package of 50	...	0 5 6	0 5 6	
0	2	0		248	Do. country...	One hundred	...	0 6 0	0 6 0	
Measurement				248A	Mats, Zanzibar...	Package	...	Measurement.		
0	4	0		249	Matting, coir	Do.	...	0 5 0	0 5 0	
0	6	0		250	Do. rolls of coir carpet...	Do.	...	0 8 0	0 8 0	
				251	Medicines—*see* Drugs.					
0	12	0		252	Metals, unenumerated...	Ton	...	2 0 0	1 4 0	
				253	Military Stores, other than Arms, equipment not enumerated, up to 5 tons	Do.	...	2 0 0	2 0 0	
Machinery Rates.				254	Do. do. for weights above 5 tons	Same rates as Machinery.				
				255	Do. do. when no weight is given	Package	...	Measurement.		
				256	Millinery—*see* Haberdashery.					
				257	Mill furnishings—*see* Rates for Machinery.					
0	4	0		258	Mineral waters...	Case or cask	...	0 5 0	0 5 0	
0	12	0		259	Mother-o'-Pearl Shells	Ton	...	2 4 0	1 12 0	
Machinery Rates.				259A	Motor Cars, Wagons and Lorries, and their Accessories.	Case or package	...	Same rates as machinery.		

† When horses are landed or shipped in boxes, wharfage will be charged only on the horses.
‡ Plus cranage fees as fixed at the Docks.

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	IMPORTS. Wharfage.	EXPORTS. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
2 0 0		259B	Motor Bicycles or Tricycles	Case or package ...	8 0 0	8 0 0
0 12 0		260	Mowra Flowers...	Ton ...	0 15 0	0 15 0
0 4 0		261	Musk	Case or package ...	1 4 0	1 4 0
0 12 0		262	Myrabollams or Gall-nuts and Beeda-nuts...	Ton ...	0 15 0	0 15 0
0 12 0		263	Nails, of sorts	Do. ...	1 12 0	1 12 0
0 12 0		265	Nuxvomica	Do: ...	2 0 0	1 8 0
0 12 0		266	Oilcake	Do. ...	1 2 0	1 2 0
0 2 0		267	Oils—*Linseed, Castor, Gingelly,* and other Vegetable and Lubricating oils.	Tin, drum or case up to 10 Imperial gals.	0 2 6	0 2 6
0 12 0		268	Do. do. do. do in casks...	Ton ...	1 8 0	1 8 0
0 8 0		269	Oils, perfumed...	Case or pot ...	0 10 0	0 10 0
Measurement		270	Oilcloth and Floorcloth	Ton ...	2 0 0	2 0 0
0 1 0		271	Oilman's Stores	Case below 2 c. ft. ...	0 2 0	0 2 0
0 1 6		272	Do.	Case from 2 to 5 c. ft.	0 4 0	0 4 0
Measurement		273	Do.	Case from 5 c. ft. and upwards ...	Measurement.	
1 0 0		274	Olibanum or Incense	Ton ...	1 12 0	1 8 0
1 8 0		275	Opium	Chest of 140 lbs. ...	1 12 0	1 4 0
0 12 0		276	Do.	Half chest ...	0 14 0	0 10 0
		276A	Ore, Manganese	Ton ...	.....	0 8 0
		276B	Do. Manganese, shipped at the Jetty Berths, Prince's Dock	Do. ...	.....	*0 10 6
	every 2 days or part thereof.	276C	Ore, Mineral other than Manganese ...	Do. ...	.....	0 12 0

0	2	0		277	Organs and Harmoniums—*see* Harmonium.					
0	1	0		278	Orsidue or Brass leaves	Package	...	0 2 6	0 2 6	
0	12	0		279	Post parcels exceeding 11 lbs. in weight ...	Each	...	0 2 6	0 2 6	
0	4	0		280	Paints, oil	Ton	...	2 4 0	2 4 0	
				281	Paper, of kinds (including Bales of old newspapers)	Case or bale	...	0 6 0	0 6 0	
0	4	0	½ wharfage for	281A	Paper imported from Calcutta or any Ports of British India	Bale	...	0 4 0	0 6 0	
1	0	0		282	Pearls	Box or package	...	1 0 0	1 0 0	
0	4	0		283	Do. imitation	Do. do.	...	0 7 0	0 7 0	
As Oilman's Stores.				283A	Peas, blue, from Europe	Package	...	As Oilman's Stores.		
0	12	0		284	Pepper of kinds and Pepper Roots	Ton	...	2 0 0	1 12 0	
Measurement					Perambulators	Case	...	Measurement.		
Do.				285	Perfumery—Hair Oil, Pomades, &c. ...	Do.	...	Do.		
4	0	0		286	Pianofortes	Each	...	5 0 0	5 0 0	
2	0	0		286A	Pianolas	Do.	...	2 0 0	2 0 0	
0	4	0		287	Piece-goods, Cotton, including Printed Handkerchiefs, Melton Shawls, Harness Shawls, Turkey Red Shawls	Bale	...	0 4 0	0 2 6	
0	4	0		288	Piece-goods, Silks and Velvets	Do.	...	0 12 0	0 12 0	
0	4	0		289	Do. Cotton and Silk, large bales ...	Do.	...	0 12 0	0 12 0	
0	4	0		290	Do. Woollens...	Do.	...	0 6 0	0 5 0	
1	12	0		291	Pitch	Ton	...	2 2 0	2 2 0	
				292	Porcelain—*see* Crockery.					
				292A	Post Parcels not exceeding 11 lbs. in weight			Free.		
				293	Plants for public gardens in India... ...			Do.		
				294	Platedware—*see* Bullion.					
1	0	0		295	Precious Stones	Box or case	...	1 0 0	1 0 0	
				296	Provisions, fresh, for voyage†	Coolie-load	...	0 1 0	0 1 0	
				297	Do. for daily use of Ships in Docks.			Free.		

* Included the use of the Trustees' Tramway.

† Other *bona fide* ship's stores (including live-stock for use on voyage), furniture, tools and materials for repairs imported or exported at Wet Docks are liable to half the Wharfage charges shown in this scale.

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
Rs. a. p.					Rs. a. p.	Rs. a. p.
0 2 0		298	Quicksilver	Bottle ...	0 5 0	0 5 0
0 2 0		299	Rags	Bale or package ...	0 4 0	0 3 0
See Machinery.		300	Railway Plant and Materials		Same rates as Machinery.	
		301	Raisins—*see* Fruits, dried.			
0 12 0		302	Rattans	Ton ...	2 4 0	2 4 0
0 1 0		303	Do. Malacca	One dozen ...	0 3 0	0 3 0
0 12 0		304	Rose-flowers, dried	Ton ...	2 4 0	2 4 0
0 2 0		305	Rose-water	Case ...	0 2 6	0 2 6
0 1 0		306	Do.	Carboy ...	0 1 0	0 1 0
		307	Rope—*see* Cordage.			
1 12 0		308	Rosin	Ton ...	2 4 0	2 4 0
		309	Saddlery—*see* Harness.			
0 12 0		310	Safflower...	Ton ...	2 8 0	1 12 0
0 6 0		311	Saffron	Case ...	1 0 0	1 0 0
0 12 0		312	Sago	Ton ...	2 4 0	2 4 0
Measurement		313	Do.	Case or package.	Measurement.	
0 12 0		314	Salammoniac	Ton ...	2 4 0	2 4 0
0 12 0		315	Salt, country	Do. ...	0 6 0	0 6 0
		316	Do. Refined—*see* Oilman's Stores.			
0 12 0		316A	Do. English in Bulk	Ton ...	0 6 0	.....
0 12 0		317	Saltpetre	Do. ...	2 0 0	2 0 0
0 1 0		318	Samples, Cotton, small		Free.	
0 1 0	every 2 days or part thereof.	319	Do. other than above	Parcel ...	0 1 0	0 1 0
Measurement		320	Do. do. in case	Case ...	Measurement.	

0	12	0		321	Sandalwood	Ton ...	2	0	0	2 0 0
Measurement				322	Do. boxes and ware	Package ...	0	7	0	0 7 0
0	12	0	½ wharfage for	323	Sapanwood	Ton ...	1	10	0	1 6 0
0	12	0		324	Seeds, Oil—Linseed, Teel, Rape, Mustard, Castor, Niger, Poppy, &c.	Do. ...	0	10	0	0 11 0
0	12	0		325	Seeds other than Oil-seeds, unenumerated...	Do. ...	1	12	0	1 12 0
0	12	0		326	Senna Leaves	Do. ...	2	4	0	1 12 0
1	0	0		327	Shark Fins and Samoodar Fins	Do. ...	2	2	0	2 2 0
0	8	0		328	Shawls, Cashmere and Delhi...	Case or package ...	0	14	0	0 12 0
0	4	0		329	Shawls, European	Do. do. ...	Measurement.			
0	12	0		330	Shellac	Ton ...	2	8	0	1 12 0
0	3	0		331	Shells, in cases, unenumerated	Case ...	0	7	0	0 7 0
0	12	0		332	Do. in bags and loose, unenumerated ...	Ton ...	2	0	0	1 8 0
0	1	6		333	Shovels	Per dozen ...	0	3	0	0 3 0
0	4	0		334	Silk, Raw	Case or bale ...	0	8	0	0 8 0
				335	Do. Piece-goods—*see* Piece-goods.					
				336	Silverware—*see* Bullion.					
Measurement				337	Skins, Goat and Sheep, tanned	Bundle, bale or case.	0	6	0	0 6 0
	Do.			338	Soap, perfumed, foreign	Case ...	Measurement.			
	Do.			339	Do. bar do.	Do. ...	Do.			
	Do.			340	Do. do. do. in small boxes ...	Per cubic foot ...	0	2	0	0 2 0
1	0	0		341	Do. country, soft, and bar	Ton ...	1	12	0	1 12 0
0	12	0		342	Spelter and Solder	Do. ...	1	14	0	1 14 0
1	0	0		343	Spices—Cinnamon, Mace, Nutmegs, Cloves, Bastard Cardamoms, and others, unenumerated	Do. ...	1	12	0	1 8 0
				344	Cardamoms—*see* Special Rate for Cardamoms.					
0	0	2		345	Spirits, Liquors, and Wines in wood ...	Imp. gal. ...	0	0	3½	0 0 3½
0	0	9		346	Do. do. do. in bottle ...	1 doz. qts. or 2 doz. pints ...	0	2	0	0 2 0
Measurement				347	Stationery, unenumerated	Case or cask ...	Measurement.			
				348	Steel—*see* Iron and Steel, Items 210—212.					
0	12	0		349	Sugar, Sugar-candy and Molasses	Ton ...	0	12	6	0 12 6

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Rs. a. p.					Rs. a. p.	Rs. a. p.
0 2 0		350	Sugar, Loaf or Chopped	Case of 1 cwt. & over.	0 5 0	0 3 6
Measurement		351	Do. do. do.	Case under 1 cwt. ...	Measurement.	
1 12 0		352	Sulphur	Ton ...	2 2 0	2 2 0
		353	Tallow—*see* Fat.			
1 0 0		354	Tamarind	Do. ...	1 4 0	1 4 0
1 12 0		355	Tar	Do. ...	2 2 0	2 2 0
0 6 0		355A	Tarpaulins, new	Bale ...	0 8 0	0 8 0
0 3 0		355B	Do. old	Do. ...	0 4 0	0 4 0
0 1 0		356	Tea	Package up to 15 lbs.	0 1 0	0 1 0
0 1 0		357	Do.	Do. above 15 lbs. & up to 30 lbs.	0 2 0	0 2 0
0 2 0		358	Do.	Do. above 30 lbs. & for every 60 lbs.	0 3 0	0 3 0
0 12 0		358A	Do.	Package of 180 lbs. ...	.....	0 8 0
Measurement		359	Thread	Case ...	0 6 0	0 5 0
0 12 0		360	Tiles, flooring	Ton ...	2 4 0	2 4 0
0 12 0		361	Do. foreign	1,000 ...	3 12 0	3 12 0
Per ton.						
0 12 0		362	Do. Mangalore	Regtr. ton of vessel...	1 12 0	1 12 0
1 8 0		363	Timber—Blackwood, Ebony, Teak and Pine, in logs and squares	Ton of 50 cubic ft. ...	1 12 0	1 12 0
0 12 0		364	Do. planks and scantlings	Do. ...	1 4 0	1 4 0
0 12 0		365	Tin, of kinds	Ton ...	1 12 0	1 4 0
0 1 0	every 2 days or part thereof.	366	Tin plates	Box of 1 cwt. & under.	0 1 6	0 1 3

0 4 0	½ wharfage for	367	Tobacco, foreign or manufactured	...	...	Case	...	0 6 0	0 6 0
Measurement		368	Do. country	...	...	Bale	...	Measurement.	
0 4 0		369	Tortoise Shell	...	...	Case	...	0 9 0	0 9 0
Measurement		370	Toys	...	...	Do.	...	Measurement.	
Do.		371	Trunks and Boxes	...	...	Do.	...	Do.	
0 12 0		372	Turmeric and Turmeric powder	...	...	Ton	...	1 2 0	1 4 0
0 4 0		373	Turpentine	...	...	Tin, drum or case up to 10 Imp. gals.	...	0 2 6	0 2 6
1 4 0		374	Twine	...	...	Ton	...	1 8 0	2 0 0
Piece-goods Rates.		375	Twist and Yarn	...	...	Bale	...	0 4 0	0 2 3
Measurement		376	Umbrellas	...	...	Case	...	Measurement.	
0 1 0		377	Varnish	...	...	Five Imp. gals.	...	0 2 0	0 2 6
		378	Vegetables, fresh, for voyage	...	...	Coolie-load	...	0 1 6	0 1 6
		379	Do. do.	...	...	Cart-load	...	0 7 0	0 7 0
		379A	Do. do as cargo, including Potatoes, Onions, Garlic, &c.	...	...	Ton / Cart-load	...	1 0 0 / 0 12 0	1 0 0 / 0 12 0
0 2 0		380	Vermilion	...	...	Case	...	0 5 0	0 5 0
0 4 0		381	Waste, Cotton, Twist and Wool	...	...	Bale	...	0 2 0	0 2 0
0 8 0		382	Watches, gold and silver	...	...	Case	...	1 8 0	1 8 0
0 4 0		383	Do. other than above	...	...	Do.	...	0 12 0	0 12 0
0 12 0		384	Whiting	...	...	Do.	...	2 0 0	2 0 0
0 12 0		384A	Whiting imported loose as broken stowage.			Ton	...	1 0 0	1 0 0
		385	Wines, &c.—*see* Spirits.						
0 1 0		386	Wire, bottling	...	...	Case of 1 cwt.	...	0 2 0	0 2 0
1 0 0		387	Do. of sorts, unenumerated	...	...	Ton	...	2 4 0	2 4 0
		388	Wool, unpressed	...	...	Docra up to 1½ cwts.	...	0 4 0	0 4 0
0 8 0		389	Do. do.	...	...	Bale from 1½ to 3 cwts		0 6 0	0 6 0
		390	Do. do.	...	...	Bale or bora above 3 cwts.		0 8 0	0 8 0
0 4 0		391	Do. pressed	...	...	Bale	...	0 5 0	0 5 0
		392	Do. Berlin—*see* Haberdashery.						
		393	Woollens—*see* Piece-goods.						
0 12 0		394	Yellow-metal Sheets, Sheathing and Braziers			Ton	...	2 0 0	1 4 0
0 12 0		395	Zinc, Sheathing, Sheets and Perforated Sheets			Do.	...	2 0 0	2 0 0

* Boxes above 1 cwt. to be charged proportionately.

Removal and Storage Charge for Uncleared Goods not cleared within Free Days allowed.	Rent for Uncleared Goods Warehoused.	No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
Rs. a. p.		396	On all goods not enumerated, if in cases, bales, crates or casks and for all goods specified to be charged for by measurement, the rates will be :—		Rs. a. p.	Rs. a. p.
0 1 0	⅛ wharfage for every 2 days or part thereof.	397	if under 4 cubic feet	Package ...	0 2 0	0 2 0
0 1 6		398	if 4 or under 6 cubic feet	Do. ...	0 4 0	0 4 0
0 2 6		399	if 6 " 10 "	Do. ...	0 6 6	0 6 6
0 4 0		400	if 10 " 15 "	Do. ...	0 8 0	0 8 0
0 5 0		401	if 15 " 20 "	Do. ...	0 10 0	0 10 0
0 6 0		402	if 20 " 30 "	Do. ...	0 14 0	0 14 0
0 10 0		403	if 30 " 40 "	Do. ...	1 3 0	1 3 0
0 14 0		404	if 40 " 50 "	Do. ...	1 8 0	1 8 0
1 0 0		405	if 50 " 60 "	Do. ...	1 14 0	1 14 0
0 1 0		406	For every 10 cubic or part of 10 c. ft. additional	Do. ...	0 2 0	0 2 0
1 4 0		407	On all goods not enumerated, chargeable by weight	Ton ...	2 4 0	2 4 0
		408	Unenumerated unpacked goods	Coolie-load ...	0 2 0	0 2 0
		409	*Bona fide* passengers' baggage within the meaning of the rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied ...		Free	
		410	Passengers' baggage not regarded as *bona fide* within the meaning of the rules issued by the Customs Department ...	Per coolie-load ...	0 2 0	0 2 0
				Per cart-load ...	0 8 0	0 8 0

Hazardous goods landed at the Docks but which cannot be received at the Dock Transit Shed, and which need to be removed to the Special Sheds for such goods will be charged double the rates for removal and rent prescribed in columns 1 and 2.

Dangerous, Explosive and Inflammatory and Inflammable Goods landed at the Docks contrary to the Dock By-laws must be removed by the consignee at once, failing which they will be removed at his risk and expense to the Trustees' Wharehouses reserved for such goods.

Wharfage on such goods not enumerated in the Dock Scale of Rates will be charged double the Bunder Scale of Rates.

Scale of special rates to be charged on all goods imported and exported at the Prince's and Victoria Docks by Coasting steamers plying between Bombay and Ports on the West Coast of India.

Special Class—4 pies a maund, or 9 annas a ton.

Ballast.
Bardans or used gunny bags.
Betel-nuts.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st Class—6 pies a maund, or 13 annas a ton.

Alum.
Bamboos.
Bark of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Ground-nuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns of kinds.
Iron, bar-iron, hoops, pig, scrap, sheets, &c.
Jaggery.
Jute, pressed.
Kerosine oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd Class—8 pies a maund, or Rs. 1-2-0 a ton.

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalte.
Assafœtida, coarse.
Beads.
Bloodstones, Cambay stones and gold stones.
Brass and brassware.
Bricks, Bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, fibre.
Coir, rope, cordage and yarn.
Colamba root.
Copper sheets, slabs, ware and wire.
Cordage and rope, hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage.
Fat, grease, lard and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheet, and rolls
Lead, black, white and red.
Lead, shot.
Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, country, soft and bar.
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber, planks and scantlings.
Tin of kinds.
Tin plates.
Tortoise shell.
Turmeric.
Twine.
Umbrellas.
Waste, cotton twist & wool.
Wire.
Yellow metals, sheets, &c.
Zinc sheets, &c.

3rd Class.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aërated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees' wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.
Cumin seed.
Dyes, country.
Earthenware, foreign.
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, &c.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders castings, pipes, &c.
Khootwood.
Metals, unenumerated.
Oil cloth and floor cloth.
Oilman's stores.
Pearls, imitation.
Pepper and pepper roots.
Rose-flowers, dried.
Saddlery.
Safflower.
Sajeera.
Salt, refined.
Sapanwood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

4th Class.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic & tannic.
Baskets, cane.
Books.
Camphor.
Camphor-wood, drawers and boxes.
Chemicals, drugs and medicines.
China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelain and earthenware.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton, silk and woollen.
Plants.
Sharkfins, samooder fins.
Shells.
Skins, goats' and sheep's, tanned.
Toys.
Trunks and boxes.
Turpentine.

5th Class.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Clocks.
Candles.
Cardamoms.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a coolie-load.

The following specified articles and all others not mentioned in the above classification will be charged at the rates laid down in the General Rate-Book for the Docks if scheduled. If not scheduled in that Rate-Book they shall be charged double the rates in the Bunder Rate-Book:—

Bicycles and tricycles.
Billiard tables.
Boats.
Carriages.
Bullion and specie.
Jewellery.
Pearls.
Precious stones.
Opium.
Saffron.
Guns and small arms.
Harmoniums and pianos.
Live-stock.
Machinery and boilers.
Military stores.
Railway plant and materials.
Tents.
Watches.
Tanks, iron.

In all questions that arise with regard to *miscellaneous charges*, *rents*, *overside fees*, *night* and *holiday work*, *transhipment*, *cranage*, *siding*, *charges*, &c., the rules laid down in the General Rate-Book for the Wet Docks will apply.

The Minimum charge for any package shall not be less than *one anna.*

Fractions of an anna. In the total charge recovered on a chappa, fractions of an anna *less than six pies* will be dropped; while *six pies and over* will be reckoned as *1 anna.*

Miscellaneous Charges.

1. The following charges will be made for loading or unloading carts at the Docks:—

For spirits, wines, candles, copper and yellow metal in cases—1½ annas per cart.

For other goods except machinery and manganese ore shipped in bulk—1 anna per cart.

For machinery by truck—special rates.

The Docks Superintendent has discretionary power to allow consignees or shippers to load carts.

2. Transhipment of goods overside into or from boats, if supported by Customs documents, will be permitted free.

3. *Cancelled.*

4. When the floating stage is used by any vessel for the purpose of effecting repairs, a charge of Re. 1 for a day or Rs. 2 for a day and night will be levied.

5. A fee of 4 annas will be levied for each duplicate chappa that may be required.

6. The following charges will be levied for opening cases, &c.:—

	Rs.	a.	p.	
Cases not otherwise enumerated under 6 cubic feet.	0	0	6	each.
„ „ „ over 6 „	0	1	0	„
Bales under 6 cubic feet	0	1	0	„
„ over 6 „	0	2	0	„
Cases, Machinery, under 1½ tons weight	0	2	0	„
Packages over 1½ tons weight...	0	8	0	„
Cases, Wines and Spirits, containing 2 dozen and under ...	0	0	6	„
„ „ „ over 2 dozen...	0	1	0	„
Pianos and Harmoniums	0	4	0	„
Gilt Mouldings	0	4	0	„
Quarter Casks in Casing	0	4	0	„
Hogsheads „	0	8	0	„
Two-wheeled Carriages	0	4	0	„
Four-wheeled „	0	8	0	„
Fixing Carriages...	4	0	0	„

7. The consignee or shipper of goods when repacking at the Docks will be charged half an anna per package.

8. For use of Dock scales when labour is not supplied 8 annas up to 16 tons, and ½ an anna for every ton in excess of 16 will be charged.

	Rs.	a.	p.	
For Hire of Dock Shoots	1	0	0	each per day.
For Hire of Chain Slings (To be used at ship's risk.)	0	8	0	„
For Hire of Wire net Slings (To be used at ship's risk.)	2	0	0	„
For Hire of Large Iron Tubs	1	0	0	„
For Hire of Small Tubs	0	8	0	„
For Hire of 5-Ton Trucks	3	0	0	„
For Hire of 10-Ton „	6	0	0	„

9. For weighing on Docks Scales, or measuring goods when labour is supplied by the Trustees, 3 annas per ton will be charged and a further charge of Rs. 2 per day when a clerk is employed.

9A. For weighing goods on the Docks weighbridges Re. 1 up to 16 tons and 1 anna for every ton in excess of 16 will be charged. The Dock weighbridges are to be used for all goods that merchants require to weigh in Dock and the use of the scales under paragraph 8 will only be allowed when necessitated by circumstances.

10. For certificates of weight or measurement, Re. 1 each.

Rents.

1. IMPORTS.

A.—Import Goods except Iron and Steel as specified under item No. 210. Sugar, rice and dutiable goods will be allowed 7 days, and duty-free goods 5 days free of rent after landing. No free days will be allowed for coal, coke, cinders, ashes, patent fuel, dust or rubbish.

After the free days allowable have expired, extra wharfage will be levied for the first three days or part of 3 days, and thereafter for every succeeding 2 days or part thereof until the goods are taken delivery of or warehoused at the rate of one-third of the wharfage fee to which the goods may be liable as shown in the scale of rates.

B.—(1) (i) All iron and steel as specified under 210 (i) shall be stacked by the Trustees' Contractors *according to marks*, as far as possible, as landed.

(ii) In the event of any part of consignment of rod, bar or pig iron or steel or other description of iron or steel specified under Item 210 (i) being unmarked or in the opinion of the Docks Superintendent so insufficiently marked as to prevent the delivery of the whole consignment according to Bill of Lading, he shall have the whole of such consignment sorted *according to sizes*, as far as possible, as landed, a charge being made on the ship of 3 annas per ton to cover the cost.

(2) Seven free days will be allowed for the delivery of all iron or steel landed in the Docks.

Note.—In the case of iron or steel which has to be sorted under the last clause of the preceding rule, the free days will count from the date on which the Docks Superintendent shall notify that the iron has been sorted and is ready for delivery.

In all other cases the free days will count from the day after the day of landing.

(3) Any iron or steel not taken delivery of within the free days, or allowed to remain on the Dock premises after the expiry of the free days, will be charged extra fees at one-third the ordinary wharfage, the first of such extra fees to cover storage for a further period of seven days and each succeeding fee three days only.

(4) The Trustees reserve to themselves the right to refuse to deliver part only of a consignment falling under 210 (i).

C.—The full amount of the wharfage fees as laid down in the Dock Scale of Rates will be charged on all goods landed at the Docks

and loaded into railway wagons at the Docks sidings, but special arrangements may be made with the Docks Superintendent as to the period during which free days will be allowed: provided—

(1) that the consignee's intention to load the goods into wagon is previously declared before the goods are landed;

(2) that all arrangements for the despatch of the goods per railway wagons are entrusted to the Dock Superintendent; and

(3) that all charges are paid.

12. EXPORTS.

A.—Goods brought for shipment when no vessel is named will be charged rent from the date of the receipt of the goods to the date on which a vessel may be named.

B.—Goods brought for shipment by any vessel which may be named will be allowed 10 days free of rent, if the goods be kept in the open, and 7 days if the goods be kept in the sheds. Exporters must elect where goods are to be placed, whether in the open air or in sheds.

C.—Goods brought for shipment, but which may not be shipped but removed by cart, will be charged rent from the date on which they were brought for shipment.

D.—Part shipments shut out owing to no fault of the shipper, but because of the vessel being full, shall, if removed by cart or boat, receive the benefit of the free days as if the goods had been taken by the vessel.

E.—After the free days have expired, rent will be incurred for every 3 days, or part of 3 days, at the rate of one-half of the wharfage to which the goods may be liable.

F.—On shut-out cargo removed by boats or carts one-half of the wharfage only will be recovered, provided that no dock labour is employed, and that the goods are removed within the 24 working hours of the departure of the vessel from the Dock. Provided that in respect of any cargo shut out on account of a vessel being unable to load while in Dock owing to insufficient depth of water, if the shipper elects to send such cargo out for shipment in the stream on the same vessel, the Board will grant an allowance at the rate of 8 annas a ton for cost of lighterage and handling from the Docks to the ship, provided that the quantity in the aggregate shall not exceed 500 tons. In such cases full wharfage will be charged.

G.—Shut-out cargo will be allowed to remain in the transit sheds or in the open, free of rent, for 24 working hours from the departure from the Dock of the vessel in which it was intended to be shipped.

H.—Grain or Seeds brought to the Docks direct by rail and found to be unfit for shipment by reason of the inferiority of quality may be removed from the Dock premises without payment of any wharfage fee, provided the removal takes place within 24 hours of arrival. On the expiration of 24 hours the usual rates will become chargeable.

13. In computing the days for charging rents, Sundays and the Holidays enumerated in Bye-law No. 85* as well (in the case of dutiable goods only) as any other days on which Imperial duty may not be received will be omitted.

14. Ships' stores and coal, for consumption on board the vessel to which they are taken, may be conveyed in lighters into Dock, and taken on board from such lighters free of overside charge.

15. *Overside Charges.*—Import goods delivered from vessels in Dock into lighters alongside for removal out of Dock and export goods taken on board vessels in Dock from lighters alongside will be charged ⅓rd the wharfage rate. Opium taken on board vessels in Wet Docks from lighters alongside will be charged 2 annas per chest, or one anna per half-chest.

16. Burst bales, &c., relanded in course of shipment for repacking will not be charged a second wharfage fee.

17. For cotton, coir and wool brought by boat for shipment overside when bales are burst, and when for that or any other reason they require to be landed at the Docks, the following charges will be levied :—

	Cotton.			Coir.			Wool.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
On landing, if work is done by muccadum, per bale	0	0	6	0	0	9	0	0	6
On re-shipment, if work is done by muccadum, per bale.....	0	0	6	0	0	9	0	0	6
On re-shipment, if work is done by Trust, per bale	0	2	0	0	2	9	0	4	6

18. Railway materials for the G. I. P. and B. B. & C. I. Railway Companies forming part of a general cargo will, within the limit hereafter mentioned, be allowed free overside delivery in the Dock, and lighters employed to remove the same will be exempted from Dock dues, but when such Railway materials form three-fourths or more of the entire cargo of a vessel, the vessel shall pay overside charges at the usual rate on the full quantity discharged in the Docks.

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* BYE-LAW—Working hours at the Docks shall be from 7-30 a.m. (Indian Standard Time) to 12-30 p.m. (Indian Standard Time) and from 1-30 p.m. (Indian Standard Time) to sunset except on holidays and Sundays. The sanctioned holidays recognized by the Trustees will be Christmas Day, New Year's Day, Good Friday, the Sovereign's Birthday, and any fast or thanksgiving days ordered by Government, or on any special occasions ordered by the Trustees. In computing the days for charging rents, Sundays and the holidays enumerated as well (in the case of dutiable goods only) as any other days on which Imperial duty may not be received, will be omitted. The day on which goods are landed will be counted as one of the 'free days,' except when goods are landed after sunset, when the free days will not commence until the following morning.

Railway materials entitled to free overside delivery under this clause when landed on the quay for ship's convenience and afterwards re-shipped into boats will be treated as transhipment cargo under Rule 23.

Provided that in the case of weights exceeding 1½ tons, one-third wharfage shall be charged on all packages loaded by the Trustees' cranes direct into boats, and full import wharfage on packages first placed on the Trustees' wharf and then loaded into boats; such charge in the latter instance to cover forty-eight hours' storage on the wharf. These charges to be in addition to cranage leviable under paragraph 39.

18A. All goods, except Railway materials for the G. I. P. and B. B. & C. I. Railway Companies, landed on the Dock quays for ship's convenience, which have been charged full Import wharfage, will, if loaded into boats in Dock, to be afterwards re-landed at a Port Trust Bunder, be charged hamallage only, instead of Export wharfage.

19. Ordinary ballast brought from a Port Trust Bunder, and on which wharfage fees have been paid, will be allowed into Dock free of charge, and similarly all ballast taken out of a vessel in Dock by boats may be passed free if removed to a Port Trust Bunder. Ballast brought from elsewhere into Dock will be charged the Trustees' "outlying Bunders" wharfage fee, but ballast brought or taken away by cart will be charged 4 annas per ton.

20. *Dock Dues.*

A.—In addition to the foregoing charges on goods, every vessel occupying a berth inside the Docks (other than country craft not square-rigged, for which the charges are fixed by 20 E and except troopships, for which special rates may be arranged) will be charged 1½ pie per ton per diem, on her net registered tonnage, the minimum charge for each such vessel occupying a berth inside the Docks being Rs. 30. Provided that every vessel which moves to a berth inside the Docks from the occupation of a berth at the outside Harbour face of the Dock wall or *vice versa* shall be charged Dock Dues at the above rates for the full period of her occupation of a berth whether inside or outside the Docks.

B.—Subject to the proviso contained in 20-A, every vessel occupying a berth at the outside or Harbour face of the Dock wall other than the vessels mentioned as exceptions in 20-A and country craft (not square-rigged) chargeable under 20-E shall be charged 1 pie per ton per diem on her net registered tonnage, the minimum charge for each such vessel being Rs. 25. Provided that if a vessel at such berth lands or embarks passengers only the charge shall be a fixed charge of Rs. 15 for every day or part of a day.

C.—Vessels will not be charged for Sundays or the Holidays enumerated in Bye-law No. 85 when no work is done.

D.—A vessel lying in Dock without cargo, waiting for charter or cargo and not working, shall nevertheless be charged full Dock dues for the time she so lies idle.

E.—Dock dues on all country-craft (not square-rigged) will be charged at the rate of 2 pies per ton per diem.

F.—The day that a vessel enters and the day she leaves the Dock shall be counted as one day.

G.—Charges for vessels entering the Wet Docks for repairs:—

For vessels 250 feet long and under.....Rs. 12 per diem.
For vessels over 250 feet in length..... „ 18 „

21. *Night and Holiday Work.*.

The charges for night work at Wet Docks shall be as follows:—

A.—Rs. 30 per night from 7-30 P.M. (Indian Standard Time) to 3-30 A.M. (Indian Standard Time).

Rs. 15 per half-night, from 7-30 P.M. (Indian Standard Time) to midnight (Indian Standard Time).

B.—When gates are opened for receiving and delivering cargo, Rs. 15 per night, from 7-30 P.M. (Indian Standard Time) to 3-30 A.M. (Indian Standard Time), and Rs. 7½ per half night, from 7-30 P.M. (Indian Standard Time) to midnight or from midnight to 3-30 A.M. (Indian Standard Time), to be paid by each ship receiving goods through a Dock gate after working hours except in the case of State Railway materials the charge for which will be Rs. 3 per night and Rs. 1½ per half night.

C.—The following extra rates shall be charged for work done in Wet Docks on Sundays and Holidays:—

For work done any time between midnight on Saturday and midnight on Sunday	Rs.	200
For work done on Holidays	,,	30 per day.
,, ,, ...	,,	15 per half day.

D.—When gates are opened for receiving and delivering cargo, a fee of Rs. 15 per day and Rs. 7½ per half day will be charged, except in the case of State Railway materials, the charge for which will be Rs. 3 per day and Rs. 1½ per half day. Such fee to be paid on account of each vessel for which cargo is being received or delivered.

22. Boats using the East Wharf of the Wet Docks shall be charged the regular Bunder rates on goods and boats.

23. On goods landed at the Wet Docks and previously entered for transhipment, under Chapter 12 of the Sea Customs Act without Import and Export documents, the following wharfage fees shall be charged:—

Foreign Merchandise.

1. Iron and Machinery and other bulky goods classed as machinery exceeding 5 tons, sugar other than loaf or chopped sugar in cases and dates:—

   One-third the import wharfage fee laid down in the Docks scale.

2. Other articles..... 8 annas a ton.

Indian Produce and Manufactures.

1. Cotton and grain of all sorts..... 2½ annas per ton.
2. Groundnuts, Myrabollams, Oil-seeds and Jaggery..... 3½ annas per ton.
3. All other Indian produce and manufactures, 6 annas per ton.

This fee will cover the right to storage for five days; thereafter the ordinary Dock ground or shed rent charges will be levied.

Prior arrangements shall be made with the Docks Superintendent for the labour required in the handling and storage of transhipment goods, and the cost of such labour shall be borne by the transhippers.

In the case of liners having preferential berths, special arrangements may be made with the Docks Superintendent as to the period during which free storage will be allowed.

24. Vessels desiring to discharge overside coal or other articles not allowed on the wharf, in order to avail themselves of wharf facilities for the rest of their cargo, may be allowed to do so free of overside delivery charge, provided that the goods so put out do not amount to more than one-fifth of the entire cargo. Any quantity in excess of this proportion to pay the usual rates. This is liable to the provisions of Dock bye-law No. 30-A.

25—28. *Cancelled.*

29. *Cranage.*

Vessels will be charged for the use of the Trustees' cranes as follows :—

A.—On a ship applying for cranes, if they are supplied, payment must be made for at least half a day whether they are used or not.

B.—Should the application have been for the first half only of a day and the crane be required for a longer time, another application must be made through the Shed Manager at least one hour before the expiration of the first half of the day.

C.—Application for cranes, required for the whole or half of the following day, to be made by 4-30 P.M. (Indian Standard Time) to the Shed Manager.

D.—If required during the day application to be made to the Shed Manager.

E.—Application for cranes at night, whole or half, to be made to the Shed Manager before 4-30 P.M. (Indian Standard Time).

F.—Should cranes for which application has been made for the whole day or night not be required for more than the first half day or night, written notice must be given to the Shed Manager at least one hour previous to the end of the half day or night, or full day or night will be charged for.

G.—Should cranes for which application has been made for half night only be required for the whole night, application to be made at least two hours before the end of the half night to the Shed Manager.

H.—All applications for cranes to be in regular book forms with counterfoils, and to be signed by the Ship's Officer on duty showing number of cranes required, from what time and for how long.

J.—The following rates will be charged for the use of the Trustees' cranes :—

	Rs.	a.	p.
For each 1½-ton crane per day or per night ...	5	0	0
For each 1½-ton crane per half day or half night ...	2	8	0
For each steam crane per day or per night ...	7	0	0
For each steam crane per half day or half night ...	4	0	0

Day to be from 7-30 A.M. (Indian Standard Time) to 12-30 P.M. (Indian Standard Time) and from 1-30 P.M. (Indian Standard Time) to sunset. Half day to be from 7-30 A.M. (Indian Standard Time) to 12-30 P.M. (Indian Standard Time) or from 1-30 P.M. (Indian Standard Time) to sunset. Night to be from 7-30 P.M. (Indian Standard Time) to 3-30 A.M. (Indian Standard Time). Half night to be from 7-30 P.M. (Indian Standard Time) to midnight or from midnight to 3-30 A.M. (Indian Standard Time).

Any part of a day or night less than a half will be charged as half a day or night.

K.—Small consignments of transhipment goods, machinery, &c., landed from or shipped into boats, or country-crafts will be charged for the use of the 1½-ton cranes at the rate of 2 annas per ton, or the crane may be engaged by the day at the above rate of Rs. 5.

L.—(1) When hand cranes are used at Wet Docks the ordinary Dock cranage rates will be charged, but these rates will not include labour required to work the cranes. Shippers or consignees will have the option of waiting until a 30-cwt. hydraulic crane can be made available, or they may ship from the east wharf where Bunder cranage rates are charged.

(2) No charge will be made for the use of hand cranes for goods, machinery, etc., loaded into or unloaded from Railway trucks or wagons; but shippers or consignees must provide the labour to work the cranes at their own cost.

M.—For weights over 1½-tons and not exceeding

				Rs.	a.	p.	
			5 tons... ...	1	0	0	per ton.
„	5	„	„ 8 „	2	0	0	„
„	8	„	„ 11 „	3	4	0	„
„	11	„	... ...	4	0	0	„

N.—These charges will only be levied when Trustees' cranes are used.

O.—If weights are kept suspended more than one-fourth of an hour, double rates will be charged. The same charge will be levied for lifting weights from the hold of a vessel and placing them on deck as for placing them on the wharf.

P.—Machinery and other items charged as machinery will be charged by measurement or weight at option of Dock officers; if by measurement, forty cubic feet will be considered a ton, and the rate per ton shall be that at which the dead weight is chargeable. This rule will apply to wharfage as well as to cranage rates.

Q.—Vessels occupying the crane berth only for the purpose of using either the 30-ton crane or the 100-ton crane will be charged a fee of Rs. 2½ for each working hour in addition to the cranage fees.

R.—An additional charge of Rupee 1 per ton will be made when articles required to be deposited on the wharf and afterwards lifted by the crane into trucks.

S.—For masting and dismasting ships the following charges will be levied :—

FOR SAILING SHIPS.

Net registered tonnage of ship.	Main Mast.	Fore Mast.	Mizen Mast.	Bow Sprit.
	Rs.	Rs.	Rs.	Rs.
1,500 and over	140	110	85	55
1,000 to 1,500	110	90	65	45
750 to 1,000	80	60	50	30
300 to 750	50	40	30	20

FOR STEAMERS.

A charge of Rs. 10 for each ton or part of a ton weight of the mast.

The above charge will cover all cranage charges except those under 29-Q.

T.—In the case of masts and bowsprits the ship will provide slings and the labour required for slinging, both for masting and dismasting.

U.—In all other cases the ship will provide slings and the labour required for slinging articles to be landed ; the Trustees will supply slings and labour for shipping and shifting on land.

V.—Any special work done by the 100-ton crane, to which the above rates cannot fairly be applied, will be charged by the hour, ton or lift as may be agreed upon with the Docks Superintendent.

30. The charges for the use of the Railway Siding at the Wet Dock are as follows :—

		Rs.	a.	p.
(1)	* * * * *			
(2)	* * * * *			
(3)	Firewood, Charcoal, Timber and Rafters...per ton	0	3	0
(4)	State Railway and Government Stores ... Special Rates.			
(5)	Manganese ore and other similar ores ... per ton	0	2	0
(6)	Coal and Coke ... ... ,,	0	2	0
(7)	All other goods ... ... ,,	0	3	0
(8)	Live-stock, including Horses, Mules, Cattle and Wild Animals, per ton on carrying capacity of waggon ... ... ,,	0	4	0
(9)	* * * * *			
(10)	* * * * *			

31. *Cancelled.*

By Order of the Trustees,

H. E. HART,

Secretary.

BENGAL CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags and boxes	20	.....
Alum, in „	20	.....
Aniseed, in bags	8	.....
Arrowroot, in cases	.....	50
Arsenic, in bags or cases	20	.....
Asafœtida, in bags and boxes	20	.....
Apparel, in boxes	.....	50
Bark, in bags...	8	.....
Bees' Wax	20 gross.	
Barilla...	20	.....
Betel-nut	20	.....
Books	.....	50
Borax	20	.....
Bran	14	.....
Brimstone	20	.....
Bullion	at per cent.	
Cake-lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
„ „ boxes	.....	50
Cassia, in boxes	.....	50
„ „ bags	12	.....
Castor Seed	15	.....
Chillies (dry), in bags	8	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Owt. per Ton Nett.	Cubic Feet per Ton.
China Root, in bags	11	.....
„ „ boxes	.....	50
Chiretta, in bales	16	50
Churrah	14	.....
Cigars	.....	50
Cloves, in bags	8	.....
„ „ boxes	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
„ „ casks	16	.....
Coral, rough	20	.....
Coir, loose and unscrewed	12	.....
Coir, in dholls	10	.....
Copras or Cocoanut Kernel	14	.....
Coriander Seed	12	.....
Cotton, in bales	Actual measurement at	50
Cowries	20	.....
Cumin Seed	8	.....
„ „ Black	8	.....
Cutch, in bags	18	.....
„ „ cases	.....	50 not exceeding 20 cwt. gross.
Dates, wet	20	.....
„ dry	16	.....
Dhall	20	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, in bulk	20	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger	16	.....
Gram	20	.....
Gums, in cases	.....	50
Gunny Bags and Gunny Cloth	.....	50 not exceeding 2,240 lbs.
Ganjah	.....	50 gross.
Hemp	5 bales not exceeding	52
Hides, Buffalo or Cow, cured	14 gross.	
Hoofs, Horn Shavings and Tips	20	.....
Horns, Cow, Buffalo, or Deer	20	.....
India-rubber, in bags	16	.....
„ „ „ cases	.....	50
Indigo...	.....	50.
Iron	20	.....
Jute	5 bales not exceeding	52
Jute Cuttings	5 bales not exceeding	52
Lac Dye	.....	50
Lard	20 gross.	
Linseed	20	.....
Mace	.....	50
Machinery	20	.....
Metals	20	.....
Mathie Seed	18	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Myrabollams...	16	.....
Molasses	2 puncheons	or 4 hhds.
Mother-o'-Pearl, in bags	20	.....
„ „ chests	20	.....
Mowrah Flowers	20	.....
Mowrah Seed	20	.....
Munjeet	.....	50
Mustard or Rape Seed	20	.....
Niger Seed	20	.....
Nutmegs, in cases or casks	.....	50
Nux Vomica	16	.....
Oats	16	.....
Oil, in cases	.....	50
„ „ casks	4 hhds.	
Oil-seed Cake	20	.....
Opium	per chest.	
Paddy	16	.....
Palmatine, in bags	16	.....
Peas	20	.....
Pepper, Long	12	.....
„ Black	14	.....
Planks and Deals	.....	50
Poppy Seed	20	.....
Putchuck	10	.....
Rags	.....	50
Raw Silk, in bales	10	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rattans, for dunnage	20	.....
Red Wood, „	20	.....
Rhea	5 bales not exceeding	52
Rice	20	.....
Rope, in coils	.....	50
Rope, Lines and Twines, in bundles ...	16	.....
Rum, in casks	2 puncheons	or 4 hhds.
Safflower	5 bales not exceeding	52
Sago, in cases	.....	50
Sal-ammoniac, in bags	20	.....
„ „ boxes	20	gross
Saltpetre	20	.....
Salt	20	.....
Sapan-wood, for dunnage...	20	.....
Sealing Wax, in cases	.....	50
Seed-lac, in cases	.....	50
„ „ bags	16	.....
Senna	... ...	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
„ „ bags	16	.....
Silk Chussum	.....	50
„ Waste	.....	50
Silk Piece-goods	.....	50
Skins	14	gross.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Soap, country, in cases	.....	50
„ „ bags	15	.....
„ „ bar	20	.....
Stick, Lac, in cases	.....	50
„ „ bags	16	.....
Sugar	20	.....
Tallow, in cases or casks	20 gross.	
Talc	20	.....
Tamarind, in cases or casks	20 gross.	
Tapioca	.....	50
Tea	.....	50
Teel Seed	20	.....
Timber, round	.....	40
„ square	.....	50
Tincal...	20	.....
Tobacco, in bales	5 bales not exceeding.	52
Tortoise Shells, in chests	.....	50
Turmeric	16	.....
Wheat...	20	.....
Wool	.....	50

Jute, Jute Cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 *to* 400 *lbs.*

Goods in casks or cases to be calculated at gross weight when paying freight by weight.

At a Special General Meeting of the Chamber, held on the 29th November 1883, it was resolved—

That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet, not exceeding 2,240 lbs. "Gross."

That the term "*Dead Weight*" shall be understood to mean the following articles "*only*":—Sugar, Saltpetre, Rice, Wheat, Gram, Dhall, Peas, and all Metals.

SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery ... ... 2½ „
3. On purchasing ditto when funds are provided by the Agent ... ... 5 „
4. On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... ... 5 „
5. On returns for Consignments if made in produce ... 2½ „
6. On returns of Consignments if in Bills, Bullion or Treasure ... ... 1 „
7. On accepting Bills against Consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description... ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ... ... ½ com.
10. On making advances or procuring loans of money for Commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived. 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... ... 2½ „

13. On *del-credere*, or guaranteeing the due realisation of sales ... ...2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading. 2½ ,,

16. On advertising as the Agents for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not... ... ... 2½ ,,

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive ... ... 5 ,,

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 ,,

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file ... ... 2½ ,,

20. On realising inward freight, inward troop, emigrant, or cabin passage money ... ... 2½ ,,

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ...2½ to 5 ,,

If Opium, Indigo, Raw Silk or Silk Piece-goods. 1¼ to 2½ ,,

If Treasure, Precious Stones, or Jewellery ... ¾ to 1 ,,

22. On effecting Insurances, whether on lives or property ... 2½ ,,

23. On settling Insurance claims, losses and averages, of all classes, and on procuring returns of premium ... 2½ ,,

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... ... 2½ „

Or if recovered by such means ... ... 5 „

26. On Bills of Exchange returned dishonoured ... ... 1 „

27. On collecting house-rent ... ... 2½ „

28. On ship's disbursements ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... 2½ „

30. On granting Letters-of-Credit ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ½ „

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

☞ *Brokerage, when paid, is to be separately charged.*

COCHIN CHAMBER OF COMMERCE.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Bees' Wax	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Betelnut	Do. or Mats	16 „ „
Blackwood	In square Logs ...	50 Cubic feet
Blackwood, otherwise ...	Do. do. ...	20 Cwts. Nett.
Bone-meal	Bags	20 „ „
Cardamoms	Robbins...	10 „ „
Ditto	Bags	10 „ „
Ditto	Cases	50 Cubic feet.
Cashew Nuts	Bags	14 Cwts.
Cassia	Bales	800 lbs. Nett } 50 Cubic
Cinnamon	Do.	800 „ „ } feet.
Ditto	Cases	50 Cubic feet.
Citronella Oil	Cases, Drums or Tanks	50 „ „
Cocoanut Oil	Casks	14 Cwts. Nett.
Coculus Indicus ...	Robbins	14 „ „
Ditto ...	Bags	16 „ „
Coffee	Casks	16 „ „
Ditto	Bags	18 „ „
Ditto	Cases	50 Cubic feet.
Coir Fenders	Loose	8 Cwts. Nett.
Coir Yarn and Fibre ...	Pressed Bales	50 Cubic feet.
Ditto ...	Bundles or Coils ...	8 Cwts. Nett.
Ditto ...	Dholls not exceeding 4 lbs.	10 „ „

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Coir Matting	Rolls	50 Cubic feet, $\frac{1}{7}$th allowed off for the round.
Coir Rope	Coils	8 Cwts. Nett.
Copprah	Robbins	10 „ „
Ditto	In Pressed Bales ...	50 Cubic feet.
Ditto	Bulk	10 Cwts. Nett.
Ditto	Bags	10 „ „
Ditto	Bags each cup cut in 4 pieces	12 „ „
Cotton	Pressed Bales	50 Cubic feet.
Cowries	Bags or Cases	20 Cwts. Nett.
Cutch	Cases	50 Cubic feet.
Ditto	Bags or Baskets... ...	16 Cwts. Nett unscrewed.
Cinchona	Bales	50 Cubic feet.
Elephants' Teeth ...	Cases	50 „ „
Ditto ...	Bundles	18 Cwts. Nett.
Ditto ...	Loose	20 „ „
Fish Oil	Casks	14 „ „
Ginger	Cases	50 Cubic feet.
Ditto	Bags	12 Cwts. Nett.
Ditto	Casks	8 „ „
Gingelly Seed	Bags	20 „ „
Gums of all kinds ...	Cases	50 Cubic feet.
Hemp	Screwed Bales	50 „ „
Hides	Unpressed	12 Cwts. Nett.
Ditto Green	Do.	20 „ „
Ditto Dry	Bales	50 Cubic feet.
Horns, Buffalo and Cow.	Loose	16 Cwts. Nett.

TONNAGE SCALE—(*concld.*)

Goods.	Packages.	Shipping Ton.
Horns, Deer	Loose	12 Cwts. Nett.
Lemon Grass Oil ...	Cases, Drums or Tanks...	50 Cubic feet.
Linseed	Bags	18 Cwts. Nett.
Mica	Cases	50 Cubic feet.
Myrabollams	Bags	16 Cwts. Nett.
Nux Vomica	Robbins	14 „ „
Ditto	Bags	16 „ „
Nutmegs	Cases	50 Cubic feet.
Oil Seeds	Bags	17 Cwts. Nett.
Other Oils	Cases, Drums or Tanks.	50 Cubic feet.
Palmyra Fibre ...	Pressed bales	50 „ „
Ditto	Bundles	8 Cwts.
Pepper	Bags	16 Cwts. Nett.
Ditto	Robbins	14 „ „
Plumbago	Bags or Barrels... ...	20 „ „
Poonac	Bundles, Bales or Bags.	20 „ „
Ditto	Broken Bags	17 „ „
Rice	Bags	20 „ „
Saltpetre	Do.	20 „ „
Sandal and Sapan Wood.	... ...	13 „ „
Sandalwood Roots ...	Bags or Bundles ...	13 „ „
Ditto ...	Loose	13 „ „
Sugar	Bags	20 „ „
Tallow	Casks and Cases ...	18 „ „
Tea	Chests	50 Cubic feet.
Timber (all kinds) square Logs or Planks ...	... ...	50 „ „
Ditto Round Logs...	... ...	50 „ „
Ditto otherwise ...	... ...	20 Cwts. Nett.
Turmeric...	Bags	14 „ „
Wheat	Do.	20 „ „
Ditto	Mooras	18 „ „

Coir Junk, Horns, Oil Breakers, Hides loose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

MADRAS CHAMBER OF COMMERCE.

TONNAGE SCALE.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags	20	.....
Do. in boxes	20	.....
Alum	20	.....
Aniseed	8	.....
Arrowroot, in cases	.....	50
Assafœtida, in bags...	20	.....
Do. in boxes	20	.....
Apparel	.....	50
Bark; in bags...	8	.....
Barrilla	20	.....
Bees' wax	20	.....
Betelnut	18	.....
Books	.....	50
Borax or Tincal	20	.....
Do. in cases	.....	50
Brimstone	20	.....
Bullion	at per cent.	
Cake Lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
Do. in boxes	.....	50
Do. in bags	10	.....
Cassia, all sorts	.....	50
Castor Seed	15	.....
Chillies, in bags	12	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Chillies, in robbins	14	.....
China root, in bags	11	.....
Do. in boxes...	.....	50
Chiretta...	.....	50
Cigars...	.....	50
Cloves, in bags	8	.....
Do. in chests	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
Do. in robbins and casks	16	.....
Do. in cases	17	.....
Coir Yarn and Fibre, screwed bales ...	.....	50
Do. in bundles and dholls	10	.....
Copra, in bags	12	.....
Do. do. each cup cut in 4 pieces ...	14	.....
Coriander Seed	12	.....
Cotton, in bales	.....	50
Do. in Piece-goods	.....	50
Do. in yarn	.....	50
Cowries	20	.....
Cutch, in bags	17	.....
Dates, wet	20	.....
Do, dry	16	.....
Dhall	20	.....
Elephants' Teeth, in bulk	16	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, in cases...	.....	50
Fenugreek Seed	16	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags or bales	12	.....
Do. in cases	.....	50
Gingelly Seed	17	.....
Gram	20	.....
Ground Nuts, in shell	12	.....
Do. shelled	16	.....
Gums, in cases, not enumerated... ...	.....	50
Gunny Bags	.....	50
Do. Cloth	.....	50
Ganjah	.....	50
Hemp, in bales	.....	50
Hides	.....	50
Hoofs, Horn Shavings, and Tips... ...	20	.....
Horns, Cow and Buffalo	20	.....
Do. Deer	16	.....
Indigo	.....	50
Jute, in bales...	.....	50
Lac Dye	.....	50
Lard	.....	50
Linseed	18	.....
Mace, in cases	.....	50
Machinery	20	.....

TONNAGE SCALE.—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Metals	20	.....
Myrabollams	17	.....
Molasses	20	.....
Mother-o'-Pearl, in bags	20	.....
Do. in chests	20	.....
Munjeet	.....	50
Mustard Seed	18	.....
Niger Seed	17	.....
Nutmegs, in chests	.....	50
Nux Vomica, in bags or cases	16	.....
Oats	12	.....
Oil, in cases	20	.....
Do. in casks	210 Imperial Gallons.	
Olibanum	18	.....
Paddy, in bags	15	.....
Palmyra Fibre	.....	50
Peas	20	.....
Pepper, in bags	16	.....
Planks and Deals	.....	50
Poonac	20	.....
Poppy-Seed	15	.....
Putchuk	10	.....
Rape Seed	18	.....
Raw Silk, in bales	10	.....
Rattans	20	.....
Redwood for Dunnage	20	.....
Rhea, in bales	.....	50

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rice, in bags	20	.....
Roping, in coils	.....	50
Do. lines and twines, in bundles ...	14	.....
Do. coir, in coils	10	.....
Rum, in casks	210 Imperial	Gallons.
Safflower, in bales	.....	50
Sago, in cases	.....	50
Sal Ammoniac, in bags	15	.....
Do. in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Sapan Wood	20	.....
Sharks' Fins	16	.....
Sealing Wax, in cases	.....	50
Seed Lac, in cases	.....	50
Do. in bags	16	...
Senna, in bales	.....	50
Sarsaparilla	.....	50
Shells, rough, in bags	20	.....
Shell Lac, in cases	.....	50
Do. in bags	16	.....
Silk Piece-Goods	.....	50
Skins	.....	50
Soap, country, in cases	.....	50
Do. in bags	15	.....
Do. in bars	20	.....

TONNAGE SCALE—(*concld.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Stick, Lac, in cases	.....	50
Do. in bags...	16	.....
Sugar, including Jaggery, in bags ...	20	.....
Tallow, cases or casks	20	.....
Talc	20	.....
Tamarind, in cases or casks	20	.....
Tapioca	.....	50
Tea, in chests	.....	50
Timber	.....	50
Tobacco, in bales	.....	50
Tortoise shell, in chests	.....	50
Turmeric, in bags	14	.....
Wheat	20	.....
Wool, in bales	.....	50
All other articles not enumerated, in bales or cases	.....	50

RULE.

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, or iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent. as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

Coir, in Bales.
Cotton.
Ganjah.
Hemp.
Jute.
Munjeet.
Palmyra Fibre.
Senna Leaf.
Wool.
Sarsaparilla.

A. J. YORKE,
Chairman of the Chamber of Commerce.

MADRAS, 30*th May* 1905.

KARACHI CHAMBER OF COMMERCE.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight, the same is to be on the nett weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall a Ship be compelled to take bales larger than 14 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 „
Annato, in cases	40 feet.	50 feet.
Apparel „	40 „	50 „
Arrowroot, in cases...	40 „	50 „
Assafœtida, in cases...	40 „	50 „
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 „	20 „
Barley, in bags	15 „	18 „
Bees' Wax, in cases...	40 feet.	50 feet.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ...	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton
Bone-meal and Bone-dust	30 cwt.	20 cwt.
*Bones, crushed, in bags (as per standards preserved by the Chamber)	17 „ 15 „ 14 „	20 „
Bones, loose	8 „	10 „
Books	40 feet.	50 feet.
Borax, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
†Bran, in bags (pressed)	10 „	.....
Bran, in bags (unpressed)	9 „	.....
Buffalo horns, in bundles	6 „	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet.	50 feet.
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula and Buds	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars...	40 „	50 „
Cinnamon, in bales	.....	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 „	50 „
Do. in bags or frazils	8 cwt.	10 cwt.
Coals...	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags	13 „	16 „
Coffee, in cases	40 feet.	50 feet.

* NOTE.—The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† NOTE.—Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Coffee, in bags or frazils	12 cwt.	16 cwt.
Coir, in bales...	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils...	40 feet.	8 „
Colocynth, in cases	40 „	50 feet.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 „	12 „
Do. in bags	.....	12 „
Do. cut, in bags	11 cwt.	.....
Coral, rough (not specimen), in bags ...	16 „	20 cwt.
Cotton Seed	13 „	14 „
Do. in bales	40 feet.	50 feet.
Cowries, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 „	12 „
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
* Cylindrical Packages, Rolls, &c... ...	40 feet.	.....
Dates, wet	16 cwt.	20 cwt.
Dó. dry	13 „	16 „
Dhall, crushed or split, in bags	17 „	20 „
Dragoons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 „	50 „
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 „	20 „
Fennel Seed	10 „	.....

* NOTE.—On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
"	To the Ton.	To the Ton.
Fenugreek or Methey Seed	17 cwt.	.....
Fishmaws (or Isinglass), in cases ...	40 feet.	.....
Flour	18 cwt.	.....
Do. Middlings or Sharps in bags ...	12 „	.....
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags...	13 „	16 „
Do. in cases	40 feet.	50 feet.
Ghee, in dubbas or casks	40 „	15 cwt.
Ginger, dry, in cases	40 „	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram	17 „	20 „
Groundnuts, shelled	13 „	16 „
Do. unshelled	6 „	8 „
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 „	50 „
Do. loose or in bundles...	5 cwt.	7 cwt.
Hides and Skins, in screwed bales ...	40 feet.	50 feet.
Do. loose, and in small bundles	40 „	12 cwt
Horns, Buffalo and Cow, loose	13 cwt.	16 „
Do. Deer, loose	6 „	8 „
Horn Tips, of any kind, and hoofs ...	13 „	16 „
Indigo, in cases	40 feet.	50 feet.
Iron, old or scrap	20 cwt.	.....
Iron or Steel Rails	20 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Jackwood	40 feet.	50 feet.
Jaggery	18 cwt.	.....
Jowari, in bags	18 „	20 cwt.
Lac Dye in shells or cases	40 feet.	50 feet.
Lac (seed) in bags	13 cwt.	.....
Lang, in bags	18 „	20 cwt.
Lang, crushed, or Dhall	17 „	20 „
Linseed, in bags	16 „	18 „
Mace, in cases	40 feet.	50 feet.
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 „	20 „
Do. Seed, in bags	13 „	16 „
Munjeet or Madder Root, in cases or bales	40 feet.	50 feet.
Do. do. in bundles or bags.	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	18 cwt.	20 cwt.
Mutter	18 „	20 „
Myrabollams, in bags	13 „	16 „
Niger Seed	14 „	17 „
Nutmegs, in cases	40 feet.	50 feet
Nux Vomica, in cases	40 „	50 „
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Impl. gals
Oil, Cocoanut	11 cwt.	.....
Oil-cake in cakes, or lumps (in bags) ...	16 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Oil Seeds—		
Castor Seed	14 cwt.	17 cwt.
Teel or Gingelly Seed	15 „	.....
Rape Seed, Sita, Jamba and other kinds	16 „	.....
Mustard Seed	16 „	.....
Khorassan	16 „	.....
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 „	16 „
Pimento	12 „	14 „
Plumbago, in bags	16 „	20 „
Poppy Seed, in single bags (1½ cwt.) ...	13 „	16 „
Do. do. (1¼ cwt.) ...	14 „	17 „
Do. double bags (1¼ cwt.) ...	14 „	17 „
Do. in bags (1½ cwt.)	14 „	17 „
Rails, iron or steel	20 „	.....
Rattans, in bundles	13 „	16 cwt.
Do. Ground...	13 „	16 „
Red Wood	13 „	16 „
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags...	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 „	50 „
Do. in bags	8 cwt.	10 cwt.
Sago, in cases	40 feet.	50 feet.
Sal-Ammoniac, in cases	40 „	50 „
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2/7 lbs.	28 Indian maunds of 82-2/7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 „	20 „
Sandal and Sapan-wood	11 „	16 „

TONNAGE SCALE—(*concld.*)

ARTICLES.	STEAMERS.	SHIPS.
Sealing Wax, in cases	To the Ton. 40 feet.	To the Ton. 50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 „	10 „
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 „	50 „
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 „	20 „
Tallow	40 feet.	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 „	10 „
Do. in pressed bales	40 feet.	.....
Tea, in chests	40 „	50 feet.
Timber, Teak Square Planks and Poon ...	40 „	50 „
Timber, Teak round (one-fifth off) ...	.....	.....
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 „	50 „
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 „	20 „
Unrated Wood	11 „	14 „
Whanghees (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

FREIGHT INWARDS.

Payable in Karachi.

The conversion into Indian Currency of sterling freight inward to Karachi, payable in Karachi, shall, unless otherwise stipulated, be made at the rate for Bank Bills of London payable on demand ; and the rate ruling at the close of a mail shall be the rate applicable to such purpose during the subsequent week.

FREIGHT OUTWARDS.

Payable in Karachi.

Difference of freight outwards from Karachi stated in sterling payable in Karachi (in absence of any stipulation to the contrary on either the shipping order or Charter Party) shall be converted into Indian Currency at the rate for Bank Bills on London payable on demand. The rate applicable to such purpose shall be the rate ruling on the day on which the Bill of Lading is dated ; an allowance of 4½ per cent. in the case of sailing ships, and 2¼ in the case of steamers, being made as discount to cover cost of insurance and interest, until the due date of the freight.

SHUT-OUT CARGO.

The Harbour Board ruling in relation to shut-out goods is as follows :—

That shut-out goods be in future charged half import and half export fees under the provisions of Rules 3 and 4 published under the Wharfage Fees Act III of 1879.

BURMA CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	.....	40
Arrowroot, in cases	.....	50
Bark	20	.....
Beans	20	.....
Bees-wax	20 gross	.....
Betelnut	20	.....
Books	.....	50
Bones, loose, and Bone-meal	20	.....
Bottles (empty)	.....	40
Bran	20	.....
Brimstone	20	.....
Bullion	at per cent.	.....
Cake lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in boxes	8	.....
Castor seed	15	.....
Chillies, in bags	8	.....
China root, in bags	11	.....
Chiretta, in bales	16	.....
Cigars	.....	50
Cloves, in bags	8	.....
Coal	20	.....

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cochineal	.....	50
Coffee, in bags	18	.....
Coffee, in barrels	16	.....
Coir, loose	12	.....
Coir bundles	10	.....
Copra, in bags	14	.....
Cotton seed	15	.....
Cotton seed cake	20 gross	.....
Cotton seed oil	20	.....
Cotton in bales	.....	50
Curios	.....	40
Cutch, in bags	16	.....
Cutch, in boxes	20 gross	.....
Dhall, in bags	20	.....
Elephant teeth, in bulk	20	.....
Elephant teeth, in cases	.....	50
Flour, in bags	20	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags	16	.....
Gram, in bags	20	.....
Guano, in bags	16	.....
Gum, in cases	.....	50
Gunny bags and cloth	.....	50
Ganja	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Hemp, in bales	.....	50
Hides, Buffalo or Cow	16	.....
Horns, Buffalo or Cow	20	.....
India-rubber, in bags	20	.....
Iron	20	.....
Jute	.....	50
Lac-dye	.....	50
Linseed	20	.....
Machinery	20	.....
Maize	20	.....
Metals	20	.....
Millet	20	.....
Molasses	2pun. or 4 hhds.	.....
Mustard or Rapeseed	20	.....
Nutmegs, in casks	.....	50
Oats	16	.....
Oil, in cases	.....	50
Oil, in casks	4 hhds.	.....
Oil-seed cake	20	.....
Orchids	.....	40
Paddy	16	.....
Paraffine wax, in cases	20	.....
Peas	20	.....
Planks and deals	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	.....	40
Rags	.....	50
Raw silk, in bales	.....	50
Rattans for dunnage	20	.....
Rice, in bags	20	.....
Rice meal and Rice flour	20	.....
Rope, in coils	.....	50
Rope, in bundles	16	.....
Rum, in casks	2 puncheons.	.....
Sago, in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Seedlac, in cases	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
Silk, in cases	.....	50
Silk, piece-goods	.....	50
Silk (waste)	.....	50
Soap, country, in cases	.....	50
Sticklac, in bags	16	.....
Sugar, in bags	20	.....
Tallow, in casks	20	.....
Tamarind, in casks	20	.....
Tea, in chests	.....	50
Timber (Padouk)	.....	50
Timber (Pinkadoe)	.....	50
Timber (Teak in round or square, logs, scantlings)	.....	50
Til seed	20	.....
Tobacco, in bales	.....	50
Wheat	20	.....
Wool	.....	50

SCHEDULE OF COMMISSION CHARGES

AUTHORIZED BY THE

BURMA CHAMBER OF COMMERCE.

1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery ... ... 2½ „
3. On purchasing ditto, when funds are provided by the Agent ... ... 5 „
4. On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges ... ... 5 „
5. On returns for consignments, if made in produce ... 2½ „
6. On returns of consignments, if in Bills, Bullion or Treasure ... ... 1 „
7. On accepting bills against consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all Property of a like description ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per Rupee ... ... half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived ... ... 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for Administration of Estates or to Government for the disbursement of public money ... ... 2½ „

13. On *del-credere*, or guaranteeing the due or realisation of sales ... ... 2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... ... 2½ „

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hand or not ... ... 2½ „

17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive ... 5 „

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 „

19. On engaging troops for a ship, Great Britain or elsewhere, on the gross amount of passage money for rank and file ... ... 2½ „

20. On realizing inwards freight, inward troop, emigrant, or cabin passage money ... ... 2½ „

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ... 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods. 2½ „

If Treasure, Precious Stones or Jewellery ... 1 „

If a cargo loaded in Burma, consisting of Rice or Timber or Cutch ... ... 2½ „

22. On effecting Insurance, whether on lives or property ... ... 2½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium.. 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... 2½ „
Or if recovered by such means ... ... 5 „

26. On Bills of Exchanges returned dishonoured ... 1 „

27. On collecting house rent ... ... 2½ „

28. On ship's disbursement ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan or *respondentia* ... ... 2½ „

30. On granting letters of credit ... ... 1 „

31. On sale or purchase of Government Stocks, and Bks. or other Joint Stock, and on every exchange or transfer not by purchase from one class to another ... ... ½ „

32. On delivering up Government Stocks, and Bks. or other Joint Stock shares on the market value ... ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

CALENDAR FOR 1912.

1912.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
FEB.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	...	...
MAR.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
APRIL	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	...	...	...	...
MAY	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...
JUNE	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	...	...	...	...	...	...

1912.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
AUG.	...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
SEP.	...	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	...	...	...	...	...
OCT.	...	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
NOV.	...	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
DEC.	...	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...

PUBLIC HOLIDAYS.

FOR THE YEAR 1913.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments' Act, 1881," including the New Year's Day (1st January), Good Friday (21st March) and Christmas Day (25th December), which are already specified as holidays under the above section :—

New Year	1st January	Wednesday	1 Day.
Bara Wafat	19th February	Wednesday	1 „
Maha Shivratri	6th March	Thursday	1 „
Good Friday	21st March	Friday	1 „
Easter	22nd & 24th March	Saturday and Monday	2 Days.
Ramnavami	15th April	Tuesday	1 Day.
Birthday of His Majesty the King-Emperor.	3rd June	Tuesday	1 „
Zarthost-No-Diso	19th June	Thursday	1 „
Cocoanut Day	16th August	Saturday	1 „
Ramzan-Id	3rd September	Wednesday	1 „
Ganesh-Chaturthi and Samvatsari (Jain)	4th September	Thursday	1 „
Parsee New Year	11th & 12th September	Thursday & Friday	2 Days.
Khordadsal	17th September	Wednesday	1 Day.
Dussera	9th October	Thursday	1 „
Divali	28th, 29th and 30th October.	Tuesday, Wednesday and Thursday.	3 Days.
Bakri-Id	10th November	Monday	1 Day.
Mohurrum	9th December	Tuesday	1 „
Christmas	24th, 25th and 26th December.	Wednesday, Thursday & Friday.	3 Days.
New Year's Eve	31st December	Wednesday	1 Day.

Note.—No days are notified as holidays on account of Holi, Jamshedji Naoroz and Gokal-Ashtami, because these festivals fall on days which are already declared to be Holidays under the section referred to above.

HOLIDAYS UNDER CHARTER-PARTIES.

FOR THE YEAR 1913.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce, held on the 22nd July 1881, the Committee of the Chamber beg to inform the Public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1913 :—

New Year	1st January	Wednesday	1 Day.
Good Friday	21st March	Friday	1 ,,
Ramnavami	15th April	Tuesday	1 ,,
Birthday of His Majesty the King-Emperor.	3rd June	Tuesday	1 ,,
Cocoanut Day	16th August	Saturday	1 ,,
Ganesh-Chaturthi and Samvatsari (Jain)	4th September	Thursday	1 ,,
Dussera	9th October	Thursday	1 ,,
Divali	29th October	Wednesday	1 ,,
Mohurrum	9th December	Tuesday	1 ,,
Christmas	25th December	Thursday	1 ,,

By order of the Committee,

R. E. GREGOR-PEARSE,

Secretary.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

BOMBAY, 19*th December* 1912.

List showing the various Statistical Returns published by the Bom-

	Members.								
	Half-yearly.			Monthly.			Charge per copy.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Subscription for all publications (only to Members)	100	0	0	.....			.....		
Daily Trade Return (Exports and Imports). Issued daily... ...	27	0	0	4	8	0	0	4	0
Daily Arrivals of Cotton, Wheat and Seeds by Rail and Sea. Issued daily.	34	0	0	5	10	8	0	4	0
Weekly Return (Clearances of Cotton, Seeds and Wheat, &c.). Issued weekly				2	4	0	0	10	0
Half-yearly Return showing the clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and other Sundry articles to Europe, including Port Said (for orders). Issued half-yearly ...	13	8	0	.....			1	0	0
Detailed Monthly Return of Principal Imports from Europe and elsewhere. Issued monthly				2	4	0	2	4	0
Import Manifests. Issued twice a week	20	0	0	3	5	4	0	8	0
Export Manifests. Issued twice a week.	20	0	0	3	5	4	0	8	0
Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly	3	8	0	0	10	0	0	10	0
Movement of Piece-goods and Yarns by Rail. Issued monthly	7	0	0	1	4	0	1	4	0
Current Quotations. Issued weekly.	.....			Free			.....		
Return showing Stocks and Deliveries of Cotton, Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly	.....			Free			.....		
Rules and Regulations of the Chamber (with Tonnage Schedule) ...	.....			.....			0	6	0
Annual Report of the Chamber ...	2 copies free and for additional copies each.			.....			5	0	0
Index to the Chamber's Annual Reports (1836-1905)	.....			.....			5	0	0
Decisions on Shipping and Mercantile Matters	.....			.....			2	0	0
Subscription for Membership ...	90	0	0	15	0	0	.....		

bay Chamber of Commerce, their respective Subscriptions, &c.

Non-Members.									Postage.							
Half-yearly.			Monthly.			Charge per copy.			Half-yearly.			Monthly.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
.....			.....			.....			.....			.. ...			
51	0	0	8	8	0	0	8	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
51	0	0	8	8	0	0	8	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
15	0	0	2	8	0	0	12	0	0	13	0	0	2	0	
2	8	0	.....			2	8	0	0	0	6	.....			
15	0	0	3	0	0	3	0	0	0	3	0	0	0	6	
45	0	0	7	8	0	1	0	0	1	10	0	0	4	0	
45	0	0	7	8	0	1	0	0	1	10	0	0	4	0	
7	8	0	1	8	0	1	8	0	0	3	0	0	0	6	
15	0	0	3	0	0	3	0	0	0	3	0	0	0	6	
7	8	0	1	4	0	0	8	0	0	13	0	0	2	0	
6	0	0	1	4	0	1	4	0	0	3	0	0	0	6	
.....			.....			0	8	0	.....			.....			
.....			.....			6	8	0	.....			.....			
.....			.....			5	0	0	.....			0	10	0	Mail
												0	5	0	Inland.
.....			.....			2	0	0	.....			0	2	0	Mail
												0	1	0	Inland.
.....			.....			.....			.....			.....			

Printed by E. G. Pearson for the Proprietors of the Times Press, Bombay, and published by R. E. Gregor-Pearse, Secretary, Bombay Chamber of Commerce.

QUOTATIONS.	Week ending 5th January.	Week ending 12th January.
EXCHANGE.	Ready.	Ready.
On England Bank Bills, Telegraphic Transfer ...	1s.4 3/32d to 1s.4⅛d.	1s. 4 3/32d to 1s.4⅛d.
" " Sight...	1s. 4 1/8d.	1s. 4 1/8d to 1s.4 5/32d.
" " ... ... 3 months' " ...	1s. 4 5/32d.	1s. 4 3/16d.
First-class Credits ... ... 3 " " ...	1s. 4 5/16d.	1s. 4 11/32d.
" " " ... 6 " " ...	1s. 4 7/16d.	1s. 4 15/32d.
Documents ... ... 3 " " ...	1s. 4 11/32d.	1s. 4 3/8d.
" ... ... 6 " " ...	1s. 4 1/2d.	1s. 4 17/32d.
Paris Franc Mercantile Bills 3 " " ...	1·71 1/2.	1·71 3/4
On Calcutta Bank Telegraphic Transfer	100 1/32	100 1/32
	Rs. a. p.	Rs.
On China Mercantile Bills, 30 days' Sight. { per 100 Dollars.	H 138 0 0	
" 100 Taels...	S 183 8 0	
" 100 Yens...	J 150 0	
English Bar Gold, 100 touch (per tola)	23	
Sovereigns	15	
Bar Silver (Ex. Duty)... ... ... { Ready. Forward.		
RATES OF DISCOUNT.		
Bank Rate of Discount on Private P... Sight		
Bank Rate of Interest o... ernment Securities		
Rate of interest in t... ment Paper ...		
GOVERN...		
Three-and-a-ha...		
Three per ce...		
Governmen...		
Governme... Bomba...		
PI... 7...		

Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1912—*contd.*

QUOTATIONS.	Week ending 5th July.	Week ending 12th July.	Week ending 19th July.	Week ending 26th July.	Week ending 2nd August.	Week ending 9th August.	Week ending 16th August.	Week ending 23rd August.	Week ending 30th August.	Week ending 6th September.	Week ending 13th September.	Week ending 20th September.	Week ending 27th September.	Week ending 4th October.	Week ending 11th October.	Week ending 18th October.	Week ending 25th October.	Week ending 1st November	Week ending 7th November.	Week ending 15th November.	Week ending 22nd November.	Week ending 29th November.	Week ending 6th December.	W 13th
EXCHANGE.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	
On England Bank Bills, Telegraphic Transfer ...	1s. 4 1/32d.	1s. 4d.	1s. 4 1/32d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4 1/32d.	1s. 4d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 3/32d.	1s. 4
" " Sight	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 3/32d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 3/32d.	1s. 4 4d.	1s. 4
" " 3 m'ths' "	1s. 4d.	1s. 4 3/32d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 3/32d.	1s. 4 3/32d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 5/32d.	1s. 4 5/32d.	1s. 4 5/32d.	1s. 4 5/32d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 7/32d.	1s. 4
First Class Credits ... ... 3 " "	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 5/32d.	1s. 4 5/32d.	1s. 4 5/32d.	1s. 4 5/32d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 11/32d.	1s. 4 11/32d.	1s. 4 11/32d.	1s. 4 11/32d.	1s. 4
" " " 6 " "	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 9/16d	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 1/2d.	1s. 4 17/32 1/2	1s. 4
Documents ... ... 3 " "	1s. 4d.	1s. 4 1/64d.	1s. 4 1/64d.	1s. 4 1/64d.	1s. 4 1/64d.	1s. 4 1/64d.	1s. 4 1/64d.	1s. 4 1/64d.	1s. 4 9/32d.	1s. 4 9/32d.	1s. 4 5/16d.	1s. 4 9/32d.	1s. 4 9/32d.	1s. 4 9/32d.	1s. 4 11/32d.	1s. 4 13/32d.	1s. 4 17/32d.	1s. 4 8/32d.	1s. 4 8/32d.	1s. 4 8/32d.	1s. 4 8/32d.	1s. 4 8/32d.	1s. 4 13/32d.	1s. 4
" " " 6 " "	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 1/4d.	1s. 4 1/2d.	1s. 4 1/2d.	1s. 4 1/2d.	1s. 4 1/2d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 3/4d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 9/16d.	1s. 4 19/32d.	1s. 4
Paris Franc Mercantile Bills ... 3 " "	1-70 1/2	1-70 1/2	1-70 1/2	1-70 1/2	1-70 1/2	1-70 1/2	1-70 3/4	1-70 3/4	1-70 3/4	1-70 3/4	1-71	1-71	1-71	1-71 1/2	1-70 1/2	1-71 1/2	1-71 1/2	1-71 1/2	1-71 1/2	1-70 1/2	1-71 1/2	1-71 1/2	1-71 3/4	1-72
On Calcutta Bank, Telegraphic Transfer	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/32	100 1/16	100 1/32	100 1/32	100 1/32	100
On China Mercantile Bank Bills, per 100 Dollars.	Rs. a. p. H. 149 0 0	Rs. a. p. 147 4 0	Rs. a. p. 147 12 0	Rs. a. p. 147 12 0	Rs. a. p. 146 4 0	Rs. a. p. 147 8 0	Nominal.	Rs. a. p. 147 8 0	Rs. a. p. 148 0 0	Rs. a. p. 148 8 0	Rs. a. p. 149 12 0	Rs. a. p. 150 0 0	Rs. a. p. 150 12 0	Rs. a. p. 153 0 0	Rs. a. p. 152 12 0	Rs. a. p. 153 8 0	Rs. a. p. 153 0 0	Rs. a. p. 152 8 0	Rs. a. p. 151 12 0	Rs. a. p. 151 12 0	Rs. a. p. 153 0 0	Rs. a. p. 152 8 0	Rs. a. p. 153 0 0	Rs. a. p. 1
On China Mercantile Bank Bills, " 100 Taels...	S. 202 12 0	202 8 0	200 8 0	200 8 0	198 0 0	198 8 0	"	201 4 0	202 8 0	203 0 0	205 4 0	206 8 0	209 12 0	213 12 0	213 8 0	213 8 0	212 0 0	212 0 0	210 8 0	210 8 0	211 12 0	211 12 0	213 4 0	2
30 days' Sight. " 100 Yens ...	J. 150 12 0	150 12 0	150 12 0	151 0 0	150 12 0	151 0 0	151 0 0	151 0 0	150 12 0	150 12 0	150 12 0	151 0 0	151 0 0	150 8 0	150 8 0	150 8 0	150 8 0	150 8 0	150 8 0	151 0 0	150 12 0	150 12 0	150 8 0	1
English Bar Gold, 100 touch (per tola)	23 15 6	23 15 6	23 15 9	23 15 9	23 15 9	23 15 9	24 0 3	24 0 3	24 0 3	24 0 3	23 15 6	23 15 3	23 15 3	23 14 9	23 14 9	23 14 3	23 14 6	23 14 6	23 14 3	22 14 0	23 14 0	23 14 0	23 14 0	
Sovereigns	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	
Bar Silver (Ex. Duty) ... ... { Rdy. Fwd.	71 9 0 71 13 0	70 12 0 71 7 0	70 12 0 71 1 0	70 6 0 70 14 0	70 9 0 71 1 0	70 7 0 71 1 0	71 7 0 71 10 0	72 9 0 72 10 0	72 3 0 72 9 0	72 11 0 73 0 0	73 9 0 73 12 0	73 8 0 73 14 0	74 4 0 74 8 0	75 4 0 75 7 0	73 13 0 74 4 0	74 0 0 74 6 0	73 7 0 73 13 0	73 3 0 73 7 0	72 11 0 73 2 0	72 8 0 72 14 0	73 2 0 73 7 0	73 3 0 73 9 0	73 14 0 74 6 0	
RATES OF DISCOUNT.																								
Bank Rate of Discount on Private Bills, 60 days' Sight	3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 1/2 per cent.	3 1/2 per cent.	3½ per cent.	3½ per cent.	3½ per cent.	4 per cent.	4 per cent.	4½ per cent.	4½ per cent.	4 1/2 per cent.	4 1/2 per cent.	5 per cent.	5 per cent.	5½ per cent.	5 1/2 per cent.	6 per cent.	6½ per cent.
Bank Rate of Interest on Demand Loans on Government Securities	4 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	4 "	4 "	4 "	4 "	4 "	4 "	4 "	5 "	5 "	6 "	6 "	7
Rate of Interest in the Open Market on Government Paper	2½ "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2½ "	2 1/2 "	2 1/2 "	3½ "	3½ "	4 "	5 "	6 "	7	
GOVERNMENT SECURITIES.																								
Three-and-a-half per cent.	Rs. 96 0 0	Rs. 95 12 0	Rs. 95 15 0	Rs. 96 12 0	Rs. 96 7 0	Rs. 96 9 0	Rs. 96 4 0	Rs. 96 3 0	Rs. 96 0 0	Rs. 95 13 0	Rs. 96 0 0	Rs. 95 15 0	Rs. 96 2 0	Rs. 96 2 0	Rs. 96 1 0	Rs. 95 13 0	Rs. 95 8 0	Rs. 95 6 0	Rs. 95 6 0	Rs. 95 6 0	Rs. 95 7 0	Rs. 95 7 0	Rs. 95 7 0	Rs.
Three per cent.	" 82 0 0 Nom.	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0 Nom.	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0 Nom.	" 82 0 0 Nom.	" 81 8 0 Nom.	" 82 0 0 Nom.	"
Government Paper enfaced for London	Rs. 22,800	Nil.	Nil.	Nil.	" 8,92,500	" 3,02,000	Nil.	Nil.	" 1,10,000	" 75,000	Nil.	Nil.	" 5,08,000	" 5,00,000	Nil.	" 21,500	Nil.	" 4,000	Nil.	Nil.	Rs. 9,00,000	Nil.	" 50,000	Rs.
Government Paper enfaced from London to Bombay	Nil.	Rs. 2,32,700	Nil.	Rs. 5,000	Nil.	Nil.	Rs. 92,900	" 2,00,000	" 2,00,000	" 50,000	Rs. 25,000	Rs. 2,000	" 7,03,100	" 78,000	Nil.	" 23,400	Rs. 2,50,000	" 50,000	Nil.	Rs. 1,50,000	Nil.	Nil.	Nil.	"
IMPORTS.																								
PIECE-GOODS—																								
7lbs. 35in. 37½ yds. Grey Shirtings (per piece)	Rs. 4 3 0	Rs. 4 3 0	Rs. 4 4 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 4 6	Rs. 4 4 6	Rs. 4 4 6	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 7 0	Rs.
8lbs. 38in. 37½ to 38 yds. " " ...	" 5 1 0	" 5 1 0	" 5 2 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 2 6	" 5 2 6	" 5 2 6	" 5 3 0	" 5 3 0	" 5 3 0	" 5 4 0	"
No. 40s Water Twist (per lb.)	As. 11½ to 12¾	As. 11 7/8 to 12 1/4	As. 12 to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12½ to 12¾	As. 12 to 12½	As. 12 to 12½	As. 12 to 12½	As. 12 to 12½	As. 12 to 12 1/2	As. 12 to 12 5/8	As. 12½ to 12¾	As.
No. 30s Water " "	" 10½ to 11	" 10 1/2 to 11	" 10⅝ to 11⅛	" 10⅝ to 11⅛	" 10⅝ to 11⅛	" 11 to 11½	" 11 to 11¼	" 11 to 11¼	" 11 to 11¼	" 11 to 11¼	" 10½ to 11	" 10½ to 11	" 10½ to 11	" 10½ to 11	" 10½ to 11	" 10½ to 11	" 10½ to 10⅝	" 10½ to 10⅝	" 10½ to 11	" 10½ to 10⅝	" 10½ to 10⅝	" 10 5/8 to 11 1/8	" 10⅝ to 11¼	"
Copper Braziers (in bundles) per cwt.	Rs. 67 0 0	Rs. 66 0 0	Rs. 65 4 0	Rs. 65 8 0	Rs. 66 8 0	Rs. 65 8 0	Rs. 66 8 0	Rs. 66 0 0	Rs. 66 0 0	Rs. 66 12 0	Rs. 66 12 0	Rs. 66 12 0	Rs. 67 0 0	Rs. 66 8 0	Rs. 66 0 0	Rs. 67 0 0	Rs. 67 0 0	Rs. 66 14 0	Rs. 66 14 0	Rs. 66 14 0	Rs. 67 2 0	Rs. 67 2 0	Rs. 67 2 0	Rs.
Yellow Metal	" 52 8 0	" 53 0 0	" 52 4 0	" 53 4 0	" 53 8 0	" 53 8 0	" 53 4 0	" 53 4 0	" 53 2 0	" 53 4 0	" 53 4 0	" 53 2 0	" 53 4 0	" 53 2 0	" 53 12 0	" 53 12 0	" 53 12 0	" 53 14 0	" 53 14 0	" 53 14 0	" 54 0 0	" 54 0 0	" 54 0 0	
Belgian No. 2 Bar Iron (per candy of 746½ lbs.) ...	" 34 0 0	" 34 0 0	" 33 8 0	" 33 8 0	" 33 8 0	" 33 8 0	" 30 8 0	" 30 8 0	" 35 0 0	" 35 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 38 0 0	" 36 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	
Basic Steel " "	" 34 0 0	" 34 0 0	" 33 8 0	" 33 8 0	" 33 8 0	" 33 8 0	" 30 8 0	" 30 8 0	" 35 0 0	" 35 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 38 0 0	" 36 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	
Swedish Bar Iron " "	" 64 0 0	" 64 0 0	" 61 0 0	" 61 0 0	" 61 0 0	" 61 0 0	" 61 0 0	" 61 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	
Sugar Ordinary Crystals Beet(per cwt.Ex Godown)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Rs.
Do. Mauritius Ordinary Grains, D to J. (per cwt. Ex Godown)	Rs. 11-0-0 to 11-8-0	Rs. 11-0-0 to 11-8-0	Rs. 11-0-0 to 11-8-0	" 11-0-0 to 11-4-0	Rs. 10-8-6 to 10-15-0	Rs. 10-6-0 to 10-10-0	Rs. 10-0-0 to 10-2-0	Rs. 10-2-0 to 10-2-0	Rs. 10-0-0 to 10-2-0	Rs. 10-0-0 to 10-2-0	Rs. 10-0-0 to 10-4-0	Rs. 10-4-0 to 10-6-0	Rs. 10-8-0 to 10-10-0	Rs. 10-8-0 to 10-10-0	Rs. 10-8-0 to 10-10-0	Rs. 10-8-0to10-10-0	Rs. 10-8-0to10-10-0	Rs. 10-8-0to 10-10-0	Rs. 10-8-0 to 10-10-0	Rs. 10-12-0to10-14-0	Rs. 10-8-0 to 10-10-0	Rs. 10-3-0 to 10-4-0	" 10-4-0 to 10-5-0	Rs.
Do. China Best Soft White (per cwt. ") ...	" 18 0 0	" 18 0 0	" 13 0 0	" 18 0 0	" 13 0 0	" 13 0 0	" 15 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 15 0 0	" 18 0 0	" 13
Davison's West Hartley Coal (per ton) alongside.	" 19 0 0 Fwd.	" 19 0 0 Fwd.	" 19 0 0 Fwd.	" 21 0 0 Fwd.	" 21 0 0 Fwd.	" 21 0 0 Fwd.	" 21 4 0 Fwd.	" 19 0-0 to 19-12-0 Fwd.	" 19 0 0 to 20 0 0 Fwd.	" 19 8 0 next year.	" 19 0 0 next year.	20-0-0 to 21-0-0 Fwd.	" 19 0 0 Fwd.	" 22 0 0 Fwd.	" 20 0 0 Fwd.	" 21 0 0 Fwd.	" 21 0 0 Fwd.	" 22 0 0 Fwd.	" 22 0 0 Fwd.	" 21 Fwd. Upwards	" 22 8 0 Fwd.	" 21-8-0 to 22 8-0 Fwd.	" 21 8 0 Fwd.	" 22 Fwd. Nom
Cardiff " "	" 21 8 0 "	" 21 12 0 "	" 21 8 0 "	" 21 8 0 Last Business Rdy.	" 21 8 0 Rdy.	" 21 8 0 Rdy.	" 23 0 0 "	" 22-0-0 to 23-0-0 "	" 23 0 0 Rdy.	" 24 0 0 Fwd.	" 23 0 0 "	" 23 8 0 Fwd.	" 23-8-0 to 24-8-0 "	" 23-0-0 to 24-0-0 Fwd	" 23 0 0 "	" 23 8 0 "	" 23 8 0 "	" 24 12 0 Rdy.	" 24-8-0 25-0-0 "	" 24 "	"
Desharghur (Bengal) " "	" 18 8 0 Rdy.	" 18 8 0 Rdy.	" 18-0-0 to 19-0-0 Rdy.	Rs. 18-8-0 to 19-0-0 Rdy.	" 18-8-0 to 19-0-0 Rdy.	" 18 8 0 Rdy.	" 18 8 0 Rdy.	" 18-4-0 to 18-8-0 Rdy.	" 18 0 0 "	" 18 0 0 Rdy.	" 17 8 0 Rdy.	" 17 4 0 Rdy.	" 17-8-0 to 17-12-0 end of year Rdy.	" 18 0 0 Rdy.	" 18 Rdy.	" 18 Rdy.	" 18 Rdy.	" 18 0 0 to 18 8 0 Rdy.	Rs. 18-4-0 to 18 8-0 Rdy.	" 18-0-0 to 18-4-0 Rdy.	" 18 Rdy.	"
Shaw's Best Steam " " " ...	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 Rdy.	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 Rdy.	" 15 0 0 "	" 15 "	" 15 "	" 15 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 "	"
Do. Ordinary " " " ...	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 "	" 14 "	" 14 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 "	"
Jardine's " " " ...	Rs. 15-4-0 Fwd.	Rs. 15-8-0 Fwd.	1913. Rs. 16-8-0 to 17-0-0 Fwd.	Rs. 17 0 0 Fwd.	Rs. 17 0 0 next year.	16-0-0 next year.	Rs. 16-8-0 next year.	Rs. 16-8-0 next year.	Rs. 16-4-0 for 1913.	Rs. 16 8 0 next year.	Rs. 17 0 0 Rdy.	Rs. 16 0 0 Fwd.	Rs. 16 4-0 to 16-8-0 Fwd.	Rs. 19 0 0 Rdy.	Rs. 17 4 0 next year.	Rs. 17 0 0 Fwd.	Rs. 16 12 0 next year.	Rs. 17 0 0 to 17 12 0 Fwd.	Rs. 17-8-0 to 18-0-0 Fwd.	Rs. 17-4-0 to 17-12-0 Fwd.	Rs. 20 0 0 Rdy.	Rs.
Seebpore " " " ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Natal (St. George's & Dundee) " " ...	" 17-8-0 " 1913.	" 15-0-0 " "	" 18 0 0 "	" 19 0 0 Rdy.	" 18 8 0 Rdy.	" 19 0 0 Rdy.	" 18 8 0 Rdy.	" 19 0 0 Rdy.	" 18 8 0 Rdy.	" 18 12 0 Rdy.	" 19 0 0 "	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	Rs.
EXPORTS.																								
COTTON—																								
(Full-pressed; per candy of 784 lbs.)—																								
H. G. Bengals (Railway Terms) ... ... Fine ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
" " " ... ... F. G....	Rs. 257, 1st to 25th Jan. 1913.	Rs. 244, 1st to 25th Jan. 1913.	Rs. 267, 1st to 25th Jan. 1913.	Rs. 264, 1st to 25th Jan. 1913.	Rs. 261, 1st to 25th Jan. 1913.	Rs. 257, 1st to 25th Jan. 1913.	Rs. 252, 1st to 25th Jan. 1913.	Rs. 246, 1st to 25th Jan. 1913.	Rs. 240, 1st to 24th Jan. 1913.	Rs. 246, 1st to 25th Jan. 1913.	Rs. 247, 1st to 25th Jan. 1913.	" 252 Rdy. " 238 "	" 252 Rdy. " 238 "	" 250 Rdy. " 236 "	" 247 Rdy. " 232 "	Rs. 240, 1st to 25th Jan. 1913.	Rs. 239, 1st to 25th Nov. 1912.	Rs. 250, 25th Jan. 1913.	Rs. 254, 1st to 25th Jan. 1913.	Rs. 257, 1st to 25th Jan. 1913.	Rs. 265, 25th Jan. 1913.	Rs. 267, 25th Jan. 1913.	Ks. 264, 25th Jan. 1913.	Rs.
M. G. " " ... ... Fine ...	Rs. 285, 1st to 25th Nov. 1912.	Rs. 280, 1st to 25th Nov. 1912.	Rs. 295, 1st to 25th Nov. 1912.	Rs. 291½, 1st to 25th Nov. 1912.	Rs. 288, 1st to 25th Nov. 1912.	Rs. 284, 1st to 25th Nov. 1912.	Rs. 278, 1st to 25th Nov. 1912.	Rs. 271-272, 1st to 25th Nov. 1912.	Rs. 265, 1st to 25th Nov. 1912.	Rs. 269, 1st to 25th Nov. 1912.	Rs. 269, 1st to 25th Nov. 1912.	Rs. 262 Rdy	Rs. 260 Rd	Rs. 258 Rdy.	Rs. 258, 1st to 25th Nov. 1912.	Rs. 257, 1st to 25th Nov. 1912.	Rs. 271, 25th Nov. 1912.	Rs. 270, 1st to 25th Nov. 1912.	Rs. 277, 25th Nov. 1912.	Rs. 289, 25th Nov. 1912.	Rs. 288, 25th Dec. 1912.	Rs. 284, 25th Dec. 1912.	Rs.
" " " ... ... F. G....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
" Scind-Punjab " " ... ... Fine ...	Rs. 269, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 273½, 1st to 25th Jan. 1913.	Rs. 272, 1st to 25th Jan. 1913.	Rs. 268 Jan to 25th Jan. 1913.	Rs. 264, 1st to 25th Jan. 1913.	Rs. 256, 1st to 25th Jan. 1913.	Rs. 253, 1st to 25th Jan. 1913.	Rs. 266, 1st to 25th Jan. 1913.	Rs. 257, 1st to 25th Jan. 1913.	Rs. 252 Rdy.	Rs. 250 Rdy.	Rs. 248 Rdy.	Rs. 242 Rdy.	Rs. 251, 1st to 25th Jan. 1913.	Rs. 260, 1st to 25th Jan. 1913.	Rs. 262, 25th Jan. 1913.	Rs. 265, 1st to 25th Jan. 1913.	Rs. 269, 25th Jan. 1913.	Rs. 273, 25th Jan. 1913.	Rs. 283, to 284 25th Jan. 1913.	Rs. 280, 25th Jan. 1913.	Rs.
" " " ... ... F. G....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
" Khandeish " " ... ... Fine ...	Rs. 271, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 286, 1st to 25th Jan. 1913.	Rs. 286, 1st to 25th Jan. 1913.	Rs. 286, 1st to 25th Jan. 1913.	" 283 "	" 281 "	Rs. 271 "	Rs. 261, 1st to 25th Jan. 1913.	Rs. 265, 1st to 25th Jan. 1913.	Rs. 268, 1st to 25th Jan. 1913.	" 252 Rdy.	" 246 "	" 245 "	" 249 "	Rs. 265, 1st to 25th Jan. 1913.	Rs. 263, 1st to 25th Jan. 1913.	Rs. 275, 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 288, 25th Jan. 1913.	Rs. 298, 25th Jan. 1913.	Rs. 305, 25th Jan. 1913.	Rs. 301, 25th Jan. 1913.	Rs.
" " " ... ... F. G....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
" Dhamangaum, Poolgaum ... ... Fine ...	" 263 "	" 288 "	" 276 "	" 276 "	" 276 "	" 273 "	" 271 "	" 261 "	" 251 "	" 255 "	" 258 "	Rs. 255 Rdy.	" 251 "	" 248 "	Rs. 248 Rdy.	" 255 "	" 256 "	" 264 "	" 271 "	" 278 "	" 288 "	" 295 "	" 292 "	"
	" 292 "	" 297 "	" 302 "	" 302 "	" 300 "	" 297 "	" 284 "	" 276 "	" 269 "	" 278 "	" 280 "	" 280 "	" 279 "	" 275 "	" 274 "	" 278 "	" 278 "	" 289 "	" 296 "	" 301 "	" 312 "	" 319 "	" 318 "	"
		Nom.																						
" Nagpur & Kamptee ... ... Fine ...	Rs. 297, 1st to 25th Jan. 1913	Rs. 303, 1st to 25th Jan. 1913, Nom.	Rs. 308, 1st to 25th Jan. 1913.	Rs. 308, 1st to 25th Jan. 1913.	Rs. 306, 1st to 25th Jan. 1913.	Rs. 308, 1st to 25th Jan. 1913.	Rs. 299, 1st to 25th Jan. 1913.	Rs. 290, 1st to 25th Jan. 1913.	Rs. 282, 1st to 25th Jan. 1913.	Rs. 284, 1st to 25th Jan. 1913.	Rs. 284, 1st to 24th Jan. 1913.	" 268 "	" 265 "	" 261 "	" 260 "	Rs. 284, 1st to 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 294, 25th Jan. 1913.	Rs. 301, 1st to 25th Jan. 1913.	Rs. 307, 25th Jan. 1913.	Rs. 317, 25th Jan. 1913.	Rs. 325, 26th Jan. 1913.	Rs. 324, 25th Jan. 1913.	Rs.
" " " ... ... F. G....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	" 276 "	" 274 "	" 268 "	" 262 "	Rs. 275to 276, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 287, 25th Jan. 1913.	Rs. 294, 1st to 25th Jan. 1913.	Rs. 299, 25th Jan. 1913.	Rs. 310, 25th Jan. 1913.	Rs. 316, 25th Jan. 1913.	Rs. 315, 25th Jan. 1913.	Rs.
" Oomrawattee (descriptions) ... ... Fine ...	Rs. 289, 1st to 25th Jan. 1913.	Rs. 295, 1st to 25th Jan 1913.	Rs. 300, 1st to 25th Jan. 1913.	Rs. 300, 1st to 25th Jan. 1913.	Rs. 298, 1st to 25th Jan. 1913.	Rs. 295, 1st to 25th Jan. 1913.	Rs. 292, 1st to 25th Jan. 1913.	Rs. 289, 1st to 25th Jan. 1913.	Rs. 274, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 278, 1st to 25th Jan. 1913.	" 268 "	" 265 "	" 261 "	" 260 "	Rs. 284, 1st to 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 294, 25th Jan. 1913.	Rs. 301, 1st to 25th Jan. 1913.	Rs. 307, 25th Jan. 1913.	Rs. 317, 25th Jan. 1913.	Rs. 325, 26th Jan. 1913.	Rs. 324, 25th Jan. 1913.	Rs.
" " " ...

Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1912—contd.

Week ending 5th July.	Week ending 12th July.	Week ending 19th July.	Week ending 26th July.	Week ending 2nd August.	Week ending 9th August.	Week ending 16th August.	Week ending 23rd August.	Week ending 30th August.	Week ending 6th September.	Week ending 13th September.	Week ending 20th September.	Week ending 27th September.	Week ending 4th October.	Week ending 11th October.	Week ending 18th October.	Week ending 25th October.	Week ending 1st November	Week ending 7th November.	Week ending 15th November.	Week ending 22nd November.	Week ending 29th November.	Week ending 6th December.	Week ending 13th December.	Week ending 19th December.	Week ending 27th December.
Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.
1s. 4 1/32d.	1s. 4d.	1s. 4 1/32d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4d.	1s. 4 1/32d.	1s. 4d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 3/32d.	1s. 4 3/32d.	1s. 4 3/32d.	1s. 4 3/32d.
1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 1/32d.	1s. 4 1/32d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 1/16d.	1s. 4 3/16d.	1s. 4 1/16d.	1s. 4 3/16d.	1s. 4 1/16d.	1s. 4 3/16d.	1s. 4 3/32d.	1s. 4 1/16d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 1/8d.
1s. 4 1/4d.	1s. 4 3/32d.	1s. 4 1/32d.	1s. 4 1/8d.	1s. 4 3/32d.	1s. 4 3/32d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 1/8d.	1s. 4 3/16d.	1s. 4 5/32d.	1s. 4 3/32d.	1s. 4 3/32d.	1s. 4 5/32d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/16d.	1s. 4 3/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.	1s. 4 7/32d.
1s. 4 7/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 9/16d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 1/2d.	1s. 4 17/32d.	1s. 4 13/32d.	1s. 4 9/16d.	1s. 4 9/16d.
1s. 4 1/4d.	1s. 4 1/4d.	1s. 4 1/4d.	1s. 4 1/4d.	1s. 4 1/4d.	1s. 4 1/4d.	1s. 4 7/16d.	1s. 4 9/32d.	1s. 4 9/32d.	1s. 4 9/32d.	1s. 4 9/32d.	1s. 4 5/16d.	1s. 4 5/16d.	1s. 4 5/16d.	1s. 4 11/32d.	1s. 4 13/32d.	1s. 4 13/32d.	1s. 4 3/8d.	1s. 4 3/8d.	1s. 4 3/8d.	1s. 4 3/8d.	1s. 4 3/8d.	1s. 4 3/8d.	1s. 4 7/16d.	1s. 4 7/16d.	1s. 4 7/16d.
1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 16/32d.	1s. 4 15/32d.	1s. 4 15/32d.	1s. 4 1/2d.	1s. 4 1/2d.	1s. 4 1/2d.	1s. 4 1/2d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 17/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 19/32d.	1s. 4 9/16d.	1s. 4 19/32d.	1s. 4 9/16d.	1s. 4 5/8d.	1s. 4 5/8d.
170 1/2	170 1/2	170 1/2	170 1/2	170 1/2	170 1/2	170 3/4	170 3/4	170 3/4	170 3/4	171	171	171	171	171	171 1/2	171 1/2	171 1/2	171 1/2	170 1/2	171 1/2	171 1/2	171 3/4	172	172	172
100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/32	100 1/16	100 1/32	100 1/32	100 1/32	100 1/16	100 1/32	100 1/16
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
H. 149 0 0	147 4 0	147 12 0	147 12 0	146 4 0	147 8 0	Nominal.	148 0 0	148 8 0	149 12 0	150 0 0	152 0 0	151 8 0	154 0 0	152 0 0	152 12 0	153 0 0	153 0 0	152 8 0	151 12 0	153 0 0	152 8 0	153 0 0	153 8 0	152 12 0	152 8 0
S. 202 12 0	202 8 0	200 8 0	200 8 0	198 0 0	198 8 0	151 0 0	201 4 0	202 8 0	203 12 0	206 8 0	206 8 0	205 12 0	212 0 0	212 0 0	213 8 0	212 0 0	211 8 0	210 8 0	210 8 0	211 12 0	211 12 0	215 4 0	215 12 0	213 4 0	212 0 0
J. 150 12 0	150 12 0	151 0 0	151 0 0	151 0 0	151 0 0	24 0 3	161 0 0	161 0 0	160 12 0	161 0 0	160 12 0	160 12 0	160 12 0	160 12 0	159 8 0	160 8 0	158 8 0	150 8 0	151 0 0	150 12 0	150 12 0	150 12 0	150 4 0	150 4 0	150 0 0
23 15 6	23 15 9	23 15 9	23 15 9	23 15 9	24 0 0	15 0 0	24 0 3	24 0 3	23 15 3	23 15 9	23 15 6	23 15 3	23 14 9	23 14 9	23 14 3	23 14 6	23 14 3	23 14 3	26 14 3	23 14 0	23 14 0	23 14 6	23 14 6	23 14 6	23 14 6
15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	72 11 0	72 8 0	72 11 0	73 2 0	73 2 0	73 0 0	75 0 0	74 0 0	73 13 0	74 0 0	74 0 0	73 8 0	72 11 0	72 8 0	73 2 0	73 3 0	73 14 0	73 8 0	73 0 0	72 11 0
71 7 0	70 12 0	70 14 0	70 6 0	70 4 0	71 7 0	73 0 0	72 9 0	73 0 0	73 5 0	73 12 0	73 9 0	75 4 0	74 6 0	74 6 0	74 6 0	73 12 0	72 12 0	73 0 0	72 14 0	73 7 0	73 9 0	74 6 0	74 8 0	73 9 0	73 3 0
71 13 0	71 7 0	71 1 0	70 9 0	70 4 0	71 8 0	72 10 0	72 9 0	72 9 0	73 12 0	73 12 0	73 14 0	74 8 0	75 4 0	74 6 0	74 6 0	73 12 0	73 7 0	73 7 0	73 14 0	73 7 0	73 9 0	74 6 0	74 8 0	73 9 0	73 3 0
3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 per cent.	3 1/2 per cent.	3 1/2 per cent.	3 1/2 per cent.	3¾ per cent.	3¾ per cent.	3¾ per cent.	4 per cent.	4 per cent.	4¼ per cent.	4¼ per cent.	4 1/2 per cent.	4 1/2 per cent.	5 per cent.	5 per cent.	5½ per cent.	5 1/2 per cent.	6 per cent.	6½ per cent.	7 per cent.	8 per cent	8 to 9 per cent.
4 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	3 "	4 "	4 "	4 "	4 "	4 "	4 "	4 "	5 "	6 "	5 "	6 "	6 "	7 "	7 "	7 "
2½ "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2 "	2½ "	2 1/2 "	2 1/2 "	3½ "	3½ "	3½ "	3½ "	4 "	5 "	6 "	6 "	6 "	6 "
Rs. 96 0 0	Rs. 95 12 0	Rs. 95 15 0	Rs. 96 12 0	Rs. 96 7 0	Rs. 96 9 0	Rs. 96 4 0	Rs. 96 3 0	Rs. 96 0 0	Rs. 95 13 0	Rs. 96 0 0	Rs. 95 15 0	Rs. 96 2 0	Rs. 96 2 0	Rs. 96 1 0	Rs. 95 13 0	Rs. 95 8 0	Rs. 95 6 0	Rs. 95 6 0	Rs. 95 6 0	Rs. 95 7 0	Rs. 95 7 0	Rs. 95 7 0	Rs. 95 7 0	Rs. 95 8 0	Rs. 95 0 0	Rs. 95 0 0
" 82 0 0 Nom.	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0 Nom.	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0	" 82 0 0 Nom.	" 82 0 0 Nom.	" 92 0 0 Nom.	" 87 8 0 Nom.	" 81 0 0 Nom.	" 81 0 0 Nom.
Rs. 22,800	*Nil.*	*Nil.*	*Nil.*	" 8,92,500	" 3,02,000	*Nil.*	" 2,00,000	" 1,00,000	" 75,000	*Nil.*	Rs. 25,000	" 5,08,000	" 5,00,000	*Nil.*	" 21,500	*Nil.*	" 4,000	*Nil.*	Rs. 1,50,000	" 9,00,000	*Nil.*	" 50,000	Rs. 1,500	*Nil.*	*Nil.*
Nil.	Rs. 2,32,700	*Nil.*	Rs. 5,000	*Nil.*	*Nil.*	Rs. 93,900	" 2,00,000	" 2,00,000	" 50,000	Rs. 25,000	Rs. 2,000	" 7,05,100	" 78,000	*Nil.*	" 23,400	Rs. 2,50,000	" 50,000	*Nil.*	*Nil.*	*Nil.*	*Nil.*	*Nil.*	" 95,000	*Nil.*	*Nil.*
Rs. 4 3 0	Rs. 4 3 0	Rs. 4 4 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 5 0	Rs. 4 4 6	Rs. 4 4 6	Rs. 4 4 6	Rs. 4 4 6	Rs. 4 5 0	Rs. 4 5 6	Rs. 4 6 0	Rs. 4 7 0	Rs. 4 8 0	Rs. 4 8 6	Rs. 4 8 6
" 5 1 0	" 5 1 0	" 5 2 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 3 0	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6	" 5 6 6
As. 11½ to 12¾	As. 11 7/8 to 12 1/4	As. 12 to 12¾	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12½ to 12⅝	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12¾ to 12⅞	As. 12 to 12⅝	As. 12 to 12⅝	As. 12 to 12⅝	As. 12 to 12 1/2	As. 12 1/2 to 12 5/8	As. 12¼ to 12⅝	As. 12¼ to 12⅝	As. 12¼ to 12⅝	As. 12¼ to 12⅝	As. 12¼ to 12⅝
" 10½ to 11	" 10 1/2 to 11	" 10½ to 11⅛	" 10⅝ to 11⅛	" 11 to 11½	" 11 to 11½	" 11 to 11⅛	" 11 to 11⅛	" 11 to 11⅛	" 10¾ to 11⅛	" 10¾ to 11	" 10¾ to 11	" 10¾ to 11	" 10¾ to 11	" 10¾ to 10⅝	" 10¾ to 10⅝	" 10½ to 10⅝	" 10½ to 10⅝	" 10½ to 10⅝	" 11 to 11	" 10 5/8 to 11 1/8	" 10⅝ to 11¼	" 10⅝ to 11¼	" 10⅝ to 11¼	" 11 to 11½	" 11 to 11½
Rs. 67 0 0	Rs. 66 0 0	Rs. 65 4 0	Rs. 67 0 0	Rs. 66 8 0	Rs. 65 8 0	Rs. 66 8 0	Rs. 66 0 0	Rs. 66 0 0	Rs. 66 12 0	Rs. 67 0 0	Rs. 66 12 0	Rs. 66 12 0	Rs. 66 8 0	Rs. 67 0 0	Rs. 67 0 0	Rs. 67 0 0	Rs. 67 0 0	Rs. 66 14 0	Rs. 66 14 0	Rs. 67 2 0	Rs. 67 2 0	Rs. 67 2 0	Rs. 67 0 0	Rs. 67 0 0	Rs. 67 0 0
" 53 4 0	" 53 4 0	" 52 4 0	" 53 4 0	" 53 8 0	" 53 4 0	" 53 4 0	" 52 12 0	" 53 2 0	" 53 4 0	" 53 4 0	" 53 4 0	" 53 2 0	" 53 0 0	" 53 12 0	" 53 12 0	" 53 12 0	" 53 12 0	" 53 14 0	" 53 14 0	" 54 0 0	" 54 0 0	" 54 0 0	" 53 8 0	" 53 14 0	" 53 14 0
" 34 0 0	" 34 0 0	" 33 8 0	" 33 8 0	" 33 8 0	" 33 8 0	" 33 8 0	" 35 0 0	" 35 0 0	" 35 0 0	" 35 0 0	" 35 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 36 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0	" 38 0 0
" 64 0 0	" 64 0 0	" 61 0 0	" 61 0 0	" 61 0 0	" 61 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 63 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 8 0	.....	.....	.....	.....	10 11 0	Rs. 10-11-0 to 11-12-0	Rs. 10-10-0 to 11-11-0
Rs. 11-0-0 to 11-8-0	Rs. 11-0-0 to 11-8-0	Rs. 11-0-0 to 11-8-0	Rs. 11-0-0 to 11-4-0	Rs. 10-8-0 to 10-15-0	Rs. 10-6-0 to 10-10-0	Rs. 10-0-0 to 10-2-0	Rs. 10-2-0 to 10-2-0	Rs. 10-0-0 to 10-2-0	Rs. 10-0-0 to 10-2-0	Rs. 10-4-0 to 10-6-0	Rs. 10-8-0 to 10-10-0	Rs. 10-8-0to10-10-0	Rs. 10-8-0to10-10-0	Rs. 10-8-0to10-10-0	Rs. 10-8-0to10-10-0	Rs. 10-12-0to10-14-0	Rs. 10-8-0 to 10-10-0	Rs. 10-8-0 to 10-10-0	Rs. 10-3-0 to 10-6-0	Rs. 10-4-0 to 10-5-0	Rs. 10-5-0 to 10-6-0	Rs. 10-5-0 to 10-6-0	Rs. 10 5-0 to 10-6-0	Rs. 10-3-0 to 10-6-0	Rs. 10-3-0 to 10-6-0
" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0	" 13 0 0
" 19 0 0 Fwd.	" 19 0 0 Fwd.	" 21 0 0 Fwd.	" 21 0 0 Fwd.	" 21 8 0 Fwd.	" 21 0 0 Fwd.	" 19 0-0 to 19-12-0	" 19 0-0 to 19-12-0	" 19 0-0 to 19-12-0 Fwd.	" 19 0-0 to 20 0 0 Fwd.	" 19 8 0 next year.	" 20-0-0 to 21-0-0 Fwd.	" 20 0 0 to 20 0 0 Fwd.	" 20 0 0 Fwd.	" 20 0 0 Fwd.	" 20 0 0 Fwd.	" 20 0 0 Fwd.	" 20 0 0 Fwd.	" 20 0 0 Fwd.	" 22 0 0 Fwd.	" 21 8 0 Fwd.	" 22 8 0 Fwd.	" 21 8 0 Fwd.	" 22 0 0 Fwd.	" 22-8-0 Fwd.	" 21-8-0 Fwd.
" 21 8 0 "	" 21 8 0 "	" 21 12 0 "	" 21 8 0 "	" 21 8 0 Last Business	" 23 8 0 "	" 23 0 0 "	" 22-0-0 to 23-0-0 Fwd.	" 23 0 0 Rdy.	" 24 0 0 Fwd.	" 23 0 0 "	" 23 8 0 Fwd.	" 23-8-0 to 24-8-0 Fwd	" 23-0-0 to 24-0-0 Fwd	" 23 to 24 "	" 22 to 23 "	" 23 " "	" 23 " "	" 24 0 0 "	" 24 8 0 "	" 24 12 0 Rdy.	" 24-8-0 25-0-0 "	" 24 " "	" 24 0 0 "	Rs 24 0 0 and upwards Fwd.
" 18 8 0 Rdy.	" 18 8 0 Rdy.	" 18-6-0 to 19-0-0 Rdy.	" 18-8-0 to 19-0-0 Rdy.	" 18-8-0 to 19-0-0 Rdy.	" 18 8 0 Rdy.	" 18-4-0 to 18-8-0 Rdy.	" 18 0 0 "	" 18 0 0 Rdy.	" 18 0 0 Rdy.	" 17 8 0 Rdy.	" 17 4 0 Rdy.	" 17-8-0 to 17-12-0 end of year Rdy.	" 18 0 0 Rdy	" 18 Rdy.	" 18 Rdy.	" 18 Rdy.	" 18 Rdy.	" 18 12 0 Rdy.	" 18 12 0 Rdy.	" 18-4-0 to 18 8-0 Rdy.	" 18-0-0 to 18-4-0 Rdy.	" 18 Rdy.	" 18 0 0 Rdy.	Rs. 18-0 0 Rdy.	Rs. 18-8-0 to 19-0-0 Rdy.
" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 Rdy.	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 "	" 15 "	" 15 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 Rdy.	" 15 0 0 "	" 15 "	" 15 0 0 "	" 15 0 0 "	" 15 0 0 "
" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 Rdy.	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 "	" 14 "	" 14 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 Rdy.	" 14 0 0 "	" 14 "	" 14 0 0 "	" 14 0 0 "	" 14 0 0 "
Rs. 15-4-0 Fwd.	Rs. 16-8-0 Fwd. 1913.	Rs. 16-8-0 to 17-0-0 Fwd.	Rs. 17 0 0 Fwd.	Rs. 17 0 0 next year	Rs. 16-0-0 next year	Rs 16-8-0 next year.	Rs. 16-8-0 next year.	Rs. 16-4-0 for 1913.	Rs. 16 8 0 next year.	Rs. 17 0 0 Rdy.	Rs. 16 0 0 Fwd.	Rs. 16 4-0 to 16-8-0 Fwd.	Rs. 17 0 0 next year.	Rs. 17 4 0 Rdy.	Rs. 17 0 0 Fwd.	Rs. 16 12 0 next year.	Rs 19 0 0 Rdy.	Rs. 17 8 0 to 17 12 0 Fwd.	Rs. 17 8 0 to 18 0 0 Fwd.	Rs.17-4-0 to 17-12-0 Fwd.	Rs. 20 0 0 Rdy	Rs. 20 0 0 Rdy	Rs. 20 0 0 Rdy	Rs. 20 0 0 Fwd.
" 17-8-0 1913.	" 18-0-0 "	" 18 0 0 "	" 19 0 0 Rdy.	" 18 8 0 Rdy.	" 19 0 0 Rdy.	" 18 8 0 Rdy.	" 19 0 0 Rdy.	" 18 8 0 Rdy.	" 18 12 0 Rdy.	" 19 0 0 "	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 19 8 0 Rdy.	" 20 0 0 Rdy.	" 19 0 0 Rdy.	" 19 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.	" 20 0 0 Rdy.
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Rs. 257, 1st to 25th Jan. 1913.	Rs. 264, 1st to 25th Jan. 1913.	Rs. 267, 1st to 25th Jan. 1913.	Rs. 264, 1st to 25th Jan. 1913.	Rs. 261, 1st to 25th Jan. 1913.	Rs 257, 1st to 25th Jan. 1913.	Rs 253, 1st to 25th Jan. 1913.	Rs. 246, 1st to 25th Jan. 1913.	Rs. 240, 1st to 25th Jan. 1913.	Rs. 246, 1st to 25th Jan. 1913.	Rs. 247, 1st to 25th Jan. 1913.	" 252 Rdy.	" 252 Rdy.	" 250 Rdy.	" 247 Rdy.	Rs. 240, 1st to 25th Jan. 1913.	Rs. 239, 1st to 25th Jan. 1913	Rs. 250, 25th Jan. 1913.	Rs. 254, 1st to 25th Jan. 1913.	Rs. 257, 1st to 25th Jan. 1913.	Rs. 265, 25th Jan. 1913.	Rs. 267, 25th Jan. 1913.	Rs. 264, 25th Jan. 1913.	Rs. 268, 26th Jan. 1913.	.....	Rs. 270, 25th Jan. 1913.
Rs. 265, 1st to 25th Jan. 1913.	Rs. 270, 1st to 25th Jan. 1913.	Rs. 295, 1st to 25th Nov. 1912.	Rs. 288, 1st to 25th Nov. 1912.	Rs. 284, 1st to 25th Nov. 1912.	Rs. 278, 1st to 25th Nov. 1912.	Rs. 271-272, 1st to 25th Nov. 1912.	Rs. 265, 1st to 25th Nov. 1912.	Rs. 252, 1st to 25th Jan. 1913.	Rs. 256, 1st to 25th Jan. 1913.	Rs. 257, 1st to 25th Nov. 1912.	Rs. 252 Rdy.	" 250 "	Rs. 248 Rdy.	Rs. 243 Rdy.	Rs. 258 Rdy.	Rs. 257, 1st to 25th Nov. 1912.	Rs. 262 Rdy.	" 262, 26th Jan. 1913.	Rs. 270, 1st to 25th Nov. 1912.	Rs. 277, 25th Jan. 1913.	Rs. 289, 25th Nov. 1912.	Rs. 288, 25th Dec. 1912.	Rs. 284, 25th Dec. 1912.	Rs. 287½, 25th Dec. 1912.	Rs. 292, 25th Dec. 1912.	Rs. 285, 25th Jan. 1913.
Rs. 269, 1st to 25th Jan. 1913.	Rs. 275, 1st to 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 273½, 1st to 25th Jan. 1913.	Rs. 272, 1st to 25th Jan. 1913.	Rs. 268, 1st to 25th Jan. 1913.	Rs. 264, 1st to 25th Jan. 1913.	Rs. 256, 1st to 25th Jan. 1913.	Rs. 252, 1st to 25th Jan. 1913.	Rs. 256, 1st to 25th Jan. 1913.	Rs. 257, 1st to 25th Jan. 1913.	Rs. 252 Rdy.	" 250 "	" 248 "	Rs. 257 Rdy.	" 258 Rdy.	Rs. 251, 1st to 25th Jan. 1913.	Rs. 250, 1st to 25th Jan. 1913	" 262 "	Rs. 265, 1st to 25th Jan. 1913.	Rs. 269, 25th Jan. 1913.	Rs. 279, 25th Jan. 1913.	Rs. 283, 1st to 28th Jan. 1913.	Rs. 280, 25th Jan. 1913.	" 278 "	Rs. 284, 25th Jan. 1913.
Rs. 271, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 286, 1st to 25th Jan. 1913.	Rs. 286, 1st to 25th Jan. 1913.	Rs. 286, 1st to 25th Jan. 1913.	" 283 "	Rs. 281 "	Rs. 271 "	Rs. 261, 1st to 25th Jan. 1913.	Rs. 265, 1st to 25th Jan. 1913.	Rs. 268, 1st to 25th Jan. 1913.	Rs. 252 Rdy.	" 246 "	" 245 "	" 243 "	Rs. 265, 1st to 25th Jan. 1913.	Rs. 268, 1st to 25th Jan. 1913.	Rs. 276, 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 288, 25th Jan. 1913.	Rs. 298, 25th Jan. 1913.	Rs. 305, 25th Jan. 1913.	Rs. 301, 25th Jan. 1913.	Rs. 308, 25th Jan. 1913.	Rs. 310, 25th Jan. 1913.	Rs. 308, 25th Jan. 1913.
" 263 "	" 268 "	" 276 "	" 276 "	" 276 "	" 273 "	" 271 "	" 261 "	" 251 "	" 255 "	" 258 "	Rs. 255 Rdy.	" 251 "	" 248 "	Rs. 248 Rdy.	" 255 "	" 255 "	" 264 "	" 271 "	" 278 "	" 288 "	" 295 "	" 292 "	" 294 "	" 301 "	" 297 "
" 292 "	" 297 "	" 302 "	" 302 "	" 300 "	" 297 "	" 284 "	" 276 "	" 278 "	" 278 "	" 280 "	" 280 "	" 268 "	" 265 "	" 274 "	" 278 "	" 278 "	" 289 "	" 296 "	" 301 "	" 312 "	" 319 "	" 318 "	" 323 "	" 332 "	" 331 "
.....	.....	Nom.	.....	.....	.....	.....	.....	.....	.....	.....	.....	" 288 "	" 275 "	" 276 "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rs. 297, 1st to 25th Jan. 1913	Rs. 303, 1st to 25th Jan. 1913, Nom.	Rs. 306, 1st to 25th Jan. 1913.	Rs. 306, 1st to 25th Jan. 1913.	Rs. 306, 1st to 25th Jan. 1913.	Rs. 305, 1st to 25th Jan. 1913.	Rs. 299, 1st to 25th Jan. 1913.	Rs. 290, 1st to 25th Jan. 1913.	Rs. 287, 1st to 25th Jan. 1913.	Rs. 284, 1st to 25th Jan. 1913.	Rs. 284, 1st to 25th Jan. 1913.	" 276 "	" 268 "	" 264 "	" 262 "	Rs. 284, 1st to 25th Jan. 1913.	Rs. 280, 1st to 25th Jan. 1913.	Rs. 294, 25th Jan. 1913.	Rs. 301, 1st to 25th Jan. 1913.	Rs. 307, 25th Jan. 1913.	Rs. 317, 25th Jan. 1913.	Rs. 326, 25th Jan. 1913.	Rs. 324, 25th Jan. 1913.	Rs. 329, 25th Jan. 1913.	Rs. 335, 26th Jan. 1913.	Rs. 337, 25th Jan. 1913.
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Rs. 289, 1st to 25th Jan. 1913.	Rs. 295, 1st to 25th Jan. 1913.	Rs. 300, 1st to 25th Jan. 1913.	Rs. 300, 1st to 25th Jan. 1913.	Rs. 298, 1st to 25th Jan. 1913.	Rs. 295, 1st to 25th Jan. 1913.	Rs. 292, 1st to 25th Jan. 1913.	Rs. 282, 1st to 25th Jan. 1913.	Rs. 274, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 278, 1st to 25th Jan. 1913.	" 274 "	" 277 "	" 273 "	" 272 "	Rs.274 to 275, 1st to 25th Jan. 1913.	Rs. 276, 1st to 25th Jan. 1913.	Rs. 287, 25th Jan. 1913.	Rs. 294, 1st to 25th Jan. 1913.	Rs. 298, 25th Jan. 1913.	Rs. 309, 25th Jan. 1913.	Rs. 315 to 316, 25th Jan. 1913.	Rs. 314 to 315, 25th Jan. 1913.	Rs. 319, 25th Jan. 1913.	Rs. 327, 25th Jan. 1913.	Rs. 325, 26th Jan. 1913.
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Rs. 288, 1st to 25th Jan. 1913.	Rs. 295, 1st to 25th Jan. 1913.	Rs. 299, 1st to 25th Jan. 1913.	Rs. 299/300, 1st to 25th Jan. 1913.	Rs. 297, 1st to 25th Jan. 1913.	Rs. 294, 1st to 25th Jan. 1913.	Rs. 291, 1st to 25th Jan. 1913.	Rs. 281, 1st to 25th Jan. 1913.	Rs. 273, 1st to 25th Jan. 1913.	Rs. 275to 276, 1st to 25th Jan

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